

UINTAH COUNTY

OCT 16 1996

DIV. OF OIL, GAS & MINING

Financial Statements
for the Year Ended December 31, 1995
Together with Auditor's Report

SMUIN, RICH & MARSING

CERTIFIED PUBLIC ACCOUNTANTS

47 North First East

Price, Utah 84501

UINTAH COUNTY
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FOR THE YEAR ENDED DECEMBER 31, 1995

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INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Uintah County
Vernal, Utah 84078

We have audited the accompanying general purpose financial statements of Uintah County, as of and for the year ended December 31, 1995, as listed in the table of contents. These general purpose financial statements are the responsibility of Uintah County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Uintah County as of December 31, 1995, and the results of its operations and changes in cash flows of its proprietary and similar trust fund types for the year then ended in conformity with generally accepted accounting principles. ✓

In accordance with Government Auditing Standards, we have also issued a report dated June 23, 1996 on our consideration of Uintah County's internal control structure and a report dated June 23, 1996 on its compliance with laws and regulations. ↙

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of Uintah County. Such information has been subjected to the auditing procedures applied in the examination of the general purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

SMUIN, RICH & MARSING

Price, Utah

June 23, 1996

Smuin, Rich & Marsing

UINTAH COUNTY
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1995

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)		TOTALS (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	PRIMARY GOVERNMENT	COMPONENT UNITS	REPORTING ENTITY
ASSETS												
Cash	\$ 163,446	\$ 3,003,612	\$ 351,219	\$ 1,462,905	\$ 220,078	\$ 327,454	\$ 1,474,964			\$ 7,003,678	\$ 187,503	\$ 7,191,181
Cash in custody of others							20,485			20,485		20,485
Investments	3,850,108		12,934	597						3,863,639	4,500,877	8,364,516
Receivables:												
Accounts net of allowances	33,673				246,273					279,946		279,946
Taxes	667,687	44,350			27,743		57,521			797,301		797,301
Due from other governments	407,521	510,801		186,668	16,613					1,121,603	239,252	1,360,855
Inventory at cost					28,711					28,711		28,711
Restricted Assets:												
Cash							257,056			257,056		257,056
Investments	1,139,779		3,430,102		398,201		2,593,993			7,562,075	208,034	7,770,109
Land					120,000			\$ 682,288		802,288		802,288
Buildings					4,898,347			7,014,879		11,913,226		11,913,226
Improvements other than buildings					301,967			2,892,313		3,194,280		3,194,280
Furniture, fixtures and equipment					1,767,882			8,228,793		9,996,675	36,877	10,033,552
Accumulated depreciation					(1,420,740)					(1,420,740)		(1,420,740)
Amount available in debt service funds									\$ 3,794,255	3,794,255	193,778	3,988,033
Amount to be provided for payment of general long-term debt									5,517,567	5,517,567	495,222	6,012,789
Total assets	\$ 6,262,214	\$ 3,558,763	\$ 3,794,255	\$ 1,650,170	\$ 6,605,075	\$ 327,454	\$ 4,404,019	\$ 18,818,273	\$ 9,311,822	\$ 54,732,045	\$ 5,861,543	\$ 60,593,588

"The notes to the financial statements are an integral part of this statement."

UTAH COUNTY
COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS
DECEMBER 31, 1995

	GOVERNMENTAL FUND TYPES				PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)	COMPONENT UNITS	TOTALS (MEMORANDUM ONLY)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	INTERNAL SERVICE	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	PRIMARY GOVERNMENT		REPORTING ENTITY
LIABILITIES AND FUND EQUITY												
LIABILITIES:												
Accounts payable	\$ 289,528	\$ 123,223		\$ 161,297	\$ 59,135	\$ 76,708	\$ 212			\$ 710,103	\$ 149,021	\$ 859,124
Warrants payable	103,036	107,147		7,426	29,385		17,521			264,515	14,256	278,771
Accrued wages and benefits	148,737	131,989			302,894		1,248			584,868		584,868
Bail bonds and fees payable							20,485			20,485		20,485
Refundable bonds payable							850			850		850
Limited obligation bonds payable					857,000					857,000	689,000	1,546,000
Capital leases					168,575				\$ 674,476	843,051		843,051
Impact Board Loan payable (Note 7)									8,000,000	8,000,000		8,000,000
Compensated absences									637,346	637,346		637,346
Due to taxing units							1,110,861			1,110,861		1,110,861
Unapportioned taxes and interest							250,091			250,091		250,091
Miscellaneous funds payable							118,119			118,119		118,119
Payable from restricted assets:												
Retirement benefits payable							584,119			584,119		584,119
Total liabilities	\$ 541,301	\$ 362,359	\$...	\$ 168,723	\$ 1,416,989	\$ 76,708	\$ 2,103,506	\$...	\$ 9,311,822	\$ 13,981,408	\$ 852,277	\$ 14,833,685
FUND EQUITY:												
Contributed capital					\$ 4,224,212					\$ 4,224,212		\$ 4,224,212
Investment in general fixed assets								\$ 18,818,273		18,818,273	\$ 36,877	18,855,150
Retained earnings					963,874	\$ 250,746				1,214,620		1,214,620
Fund balances -												
Reserved:												
Class "B" roads	\$ 1,476,426									1,476,426		1,476,426
Statutory reserve		\$ 3,196,404	\$ 3,794,255	\$ 273,382						7,264,041	193,778	7,457,819
Tax stability							\$ 2,009,874			2,009,874		2,009,874
Cemeteries							257,056			257,056		257,056
Unreserved -												
Undesignated	4,244,487			1,208,065			33,583			5,486,135	4,778,611	10,264,746
Total fund equity	\$ 5,720,913	\$ 3,196,404	\$ 3,794,255	\$ 1,481,447	\$ 5,188,086	\$ 250,746	\$ 2,300,513	\$ 18,818,273	\$...	\$ 40,750,637	\$ 5,009,266	\$ 45,759,903
Total liabilities and fund equity	\$ 6,262,214	\$ 3,558,763	\$ 3,794,255	\$ 1,650,170	\$ 6,605,075	\$ 327,454	\$ 4,404,019	\$ 18,818,273	\$ 9,311,822	\$ 54,732,045	\$ 5,861,543	\$ 60,593,588

"The notes to the financial statements are an integral part of this statement."

UINTAH COUNTY
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1995

	GOVERNMENTAL FUND TYPES				FIDUCIARY FUND TYPES	TOTALS (MEMORANDUM ONLY) PRIMARY GOVERNMENT	COMPONENT UNITS	TOTALS (MEMORANDUM ONLY) REPORTING ENTITY
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST FUNDS			
REVENUES:								
Taxes	\$ 3,790,608	\$ 1,760,068	\$ 715			\$ 5,551,391		\$ 5,551,391
Licenses and permits	26,113	68,201				94,314		94,314
Intergovernmental revenues	2,484,650	4,892,390		\$ 480,124		7,857,164	\$ 1,354,132	9,211,296
Charges for services	144,339	745,151			\$ 11,865	901,355		901,355
Fines and forfeitures	191,642					191,642		191,642
Miscellaneous revenues	531,257	200,493	313,663	69,142	20,859	1,135,414	308,647	1,444,061
Contributions		8,352				8,352		8,352
Total revenues	\$ 7,168,609	\$ 7,674,655	\$ 314,378	\$ 549,266	\$ 32,724	\$ 15,739,632	\$ 1,662,779	\$ 17,402,411
EXPENDITURES:								
Current -								
General government	\$ 2,929,827	\$ 2,668,450				\$ 5,598,277		\$ 5,598,277
Public safety	211,633					211,633		211,633
Public health	141,162	4,059,641			\$ 5,256	4,206,059		4,206,059
Highway and public improvement	3,219,321					3,219,321	\$ 104,223	3,323,544
Parks, recreation and public property	278,167	349,512			56,016	683,695		683,695
Conservation and economic development	369,335	248,591				617,926		617,926
Capital outlay		749		\$ 677,823		678,572	2,135,809	2,814,381
Debt service -								
Principal retirement			\$ 37,833			37,833	66,000	103,833
Interest and fiscal charges			1,010			1,010	22,650	23,660
Total expenditures	\$ 7,149,445	\$ 7,326,943	\$ 38,843	\$ 677,823	\$ 61,272	\$ 15,254,326	\$ 2,328,682	\$ 17,583,008
Excess of revenues over (under) expenditures	\$ 19,164	\$ 347,712	\$ 275,535	\$ (128,557)	\$ (28,548)	\$ 485,306	\$ (665,903)	\$ (180,597)
OTHER FINANCING SOURCES (USES):								
Capital lease financing	\$ 287,609					\$ 287,609		\$ 287,609
Operating transfers in		\$ 95,810		\$ 490,564	\$ 47,175	633,549		633,549
Operating transfers (out)	(877,330)			(28,529)		(905,859)		(905,859)
Total other financing sources (uses)	\$ (589,721)	\$ 95,810	\$...	\$ 462,035	\$ 47,175	\$ 15,299	\$...	\$ 15,299
Excess of revenues and other sources over (under) expenditures and other uses	\$ (570,557)	\$ 443,522	\$ 275,535	\$ 333,478	\$ 18,627	\$ 500,605	\$ (665,903)	\$ (165,298)
FUND BALANCES, January 1,	6,291,470	2,810,945	3,518,720	1,147,969	272,012	14,041,116	5,638,292	19,679,408
Prior period adjustment		(58,063)				(58,063)		(58,063)
FUND BALANCES, December 31,	\$ 5,720,913	\$ 3,196,404	\$ 3,794,255	\$ 1,481,447	\$ 290,639	\$ 14,483,658	\$ 4,972,389	\$ 19,456,047

"The notes to the financial statements are an integral part of this statement."

UINTAH COUNTY
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGETED AND ACTUAL
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1995

	GENERAL			SPECIAL REVENUE			DEBT SERVICE		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:									
Taxes	\$ 3,124,568	\$ 3,790,608	\$ 666,040	\$ 1,667,052	\$ 1,760,068	\$ 93,016	\$ 715	\$ 715	
Licenses and permits	22,700	26,113	3,413	50,000	68,201	18,201			
Intergovernmental revenues	2,306,006	2,484,650	178,644	5,080,228	4,892,390	(187,838)			
Charges for services	135,600	144,339	8,739	729,983	745,151	15,168			
Fines and forfeitures	190,000	191,642	1,642						
Miscellaneous revenues	466,073	531,257	65,184	36,610	200,493	163,883	\$ 40,268	313,663	273,395
Contributions				5,020	8,352	3,332			
Total revenues	\$ 6,244,947	\$ 7,168,609	\$ 923,662	\$ 7,568,893	\$ 7,674,655	\$ 105,762	\$ 40,268	\$ 314,378	\$ 274,110
EXPENDITURES:									
Current -									
General government	\$ 3,023,705	\$ 2,929,827	\$ 93,878	\$ 2,741,314	\$ 2,668,450	\$ 72,864			
Public safety	219,466	211,633	7,833						
Public health	144,689	141,162	3,527	4,216,596	4,059,641	156,955			
Highway and public improvement	4,450,039	3,219,321	1,230,718						
Parks, recreation and public property	285,175	278,167	7,008	405,240	349,512	55,728			
Conservation and economic dev.	394,025	369,335	24,690	270,000	248,591	21,409			
Capital outlay				21,500	749	20,751			
Debt service -									
Principal retirement							\$ 42,102	\$ 37,833	\$ 4,269
Interest and fiscal charges							1,300	1,010	290
Total expenditures	\$ 8,517,099	\$ 7,149,445	\$ 1,367,654	\$ 7,654,650	\$ 7,326,943	\$ 327,707	\$ 43,402	\$ 38,843	\$ 4,559
Excess of revenues over (under) expenditures	\$ (2,272,152)	\$ 19,164	\$ 2,291,316	\$ (85,757)	\$ 347,712	\$ 433,469	\$ (3,134)	\$ 275,535	\$ 278,669
OTHER FINANCING SOURCES (USES):									
Capital lease financing	\$ 287,609	\$ 287,609							
Operating transfers in				\$ 95,810	\$ 95,810				
Operating transfers out	(891,001)	(877,330)	13,671	(5,000)	5,000				
Total other financing sources (uses)	\$ (603,392)	\$ (589,721)	\$ 13,671	\$ (5,000)	\$ 95,810	\$ 100,810	\$...	\$...	\$...
Excess of revenues and other financing sources over (under) expenditures and other uses	\$ (2,875,544)	\$ (570,557)	\$ 2,304,987	\$ (90,757)	\$ 443,522	\$ 534,279	\$ (3,134)	\$ 275,535	\$ 278,669
FUND BALANCES, January 1, Prior period adjustment	6,291,470	6,291,470		2,810,945 (58,063)	2,810,945 (58,063)		3,518,720	3,518,720	
FUND BALANCES, December 31,	\$ 3,415,926	\$ 5,720,913	\$ 2,304,987	\$ 2,662,125	\$ 3,196,404	\$ 534,279	\$ 3,515,586	\$ 3,794,255	\$ 278,669

The notes to the financial statements are an integral part of this statement.

EXHIBIT C
(Continued)

UINTAH COUNTY
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES – BUDGETED AND ACTUAL
ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1995

	CAPITAL PROJECTS			EXPENDABLE TRUST		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES:						
Intergovernmental revenues	\$ 4,013,900	\$ 480,124	\$ (3,533,776)			
Charges for services					\$ 11,865	\$ 11,865
Miscellaneous revenues	823	69,142	68,319	\$ 4,500	20,859	16,359
Total revenues	\$ 4,014,723	\$ 549,266	\$ (3,465,457)	\$ 4,500	\$ 32,724	\$ 28,224
EXPENDITURES:						
Current –						
Public health				\$ 33,500	\$ 5,256	\$ 28,244
Parks, recreation and public property				58,825	56,016	2,809
Capital outlay	\$ 4,163,900	\$ 677,823	\$ 3,486,077			
Total expenditures	\$ 4,163,900	\$ 677,823	\$ 3,486,077	\$ 92,325	\$ 61,272	\$ 31,053
Excess of revenues over (under) expenditures	\$ (149,177)	\$ (128,557)	\$ 20,620	\$ (87,825)	\$ (28,548)	\$ 59,277
OTHER FINANCING SOURCES (USES):						
Operating transfers in	\$ 170,000	\$ 490,564	\$ 320,564	\$ 47,175	\$ 47,175	
Operating transfers (out)		(28,529)	(28,529)			
Total other financing sources (uses)	\$ 170,000	\$ 462,035	\$ 292,035	\$ 47,175	\$ 47,175	\$...
Excess of revenues and other sources over (under) expenditures and other uses	\$ 20,823	\$ 333,478	\$ 312,655	\$ (40,650)	\$ 18,627	\$ 59,277
FUND BALANCES, January 1	<u>1,147,969</u>	<u>1,147,969</u>		<u>272,012</u>	<u>272,012</u>	
FUND BALANCES, December 31	<u>\$ 1,168,792</u>	<u>\$ 1,481,447</u>	<u>\$ 312,655</u>	<u>\$ 231,362</u>	<u>\$ 290,639</u>	<u>\$ 59,277</u>

"The notes to the financial statements are an integral part of this statement."

UINTAH COUNTY
COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN RETAINED EARNINGS/FUND BALANCES – ALL PROPRIETARY FUND TYPES
AND SIMILAR TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1995

	PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPES	TOTALS (MEMORANDUM ONLY)	
	ENTERPRISE	INTERNAL SERVICE	NON-EXPENDABLE TRUST TAX STABILITY	DECEMBER 31, 1995	DECEMBER 31, 1994
OPERATING REVENUES:					
Charges for services	\$ 2,151,561	\$ 785,352		\$ 2,936,913	\$ 2,858,006
Total operating revenues	\$ 2,151,561	\$ 785,352	\$...	\$ 2,936,913	\$ 2,858,006
OPERATING EXPENSES:					
Employee salaries and benefits	\$ 2,050,870			\$ 2,050,870	\$ 1,829,177
Medical supplies	42,751			42,751	58,653
Office supplies	17,470			17,470	15,129
Food and kitchen supplies	92,245			92,245	90,089
Other supplies and services	87,524			87,524	48,361
Contractual services	192,413	\$ 932,472		1,124,885	906,690
Utilities	89,627			89,627	104,498
Fuel and oil	30,466			30,466	27,319
Repairs and maintenance	133,999			133,999	91,224
Depreciation	284,357			284,357	223,964
Equipment rental	2,619			2,619	2,464
Bad debt					1904
Miscellaneous	18,482			18,482	17,664
Advertising	3,601			3,601	3,636
Travel	4,507			4,507	5,377
Seminars	4,789			4,789	5,063
Membership	7,995			7,995	4,750
Telephone	14,485			14,485	8,325
State assessment	28,910			28,910	23,348
Total expenditures	\$ 3,107,110	\$ 932,472	\$...	\$ 4,039,582	\$ 3,467,635
Operating income/(loss)	\$ (955,549)	\$ (147,120)	\$...	\$ (1,102,669)	\$ (609,629)
NON-OPERATING REVENUES					
(EXPENSES):					
Taxes	\$ 512,331			\$ 512,331	\$ 501,446
Interest revenue	22,237	\$ 18,938	\$ 117,238	158,413	129,287
Sale of assets	(4,485)			(4,485)	(999)
Miscellaneous revenue	15,132			15,132	2,278
Interest expense	(26,737)			(26,737)	(16,938)
Total non-operating revenues (expenses)	\$ 518,478	\$ 18,938	\$ 117,238	\$ 654,654	\$ 615,074

"The notes to the financial statements are an integral part of this statement."

UINTAH COUNTY
COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN RETAINED EARNINGS/FUND BALANCES – ALL PROPRIETARY FUND TYPES
AND SIMILAR TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1995

	<u>PROPRIETARY FUND TYPES</u>		<u>FIDUCIARY FUND TYPES</u>	<u>TOTALS (MEMORANDUM ONLY)</u>	
	<u>ENTERPRISE</u>	<u>INTERNAL SERVICE</u>	<u>NON-EXPENDABLE TRUST TAX STABILITY</u>	<u>DECEMBER 31, 1995</u>	<u>DECEMBER 31, 1994</u>
Income/(loss) before operating transfers	\$ (437,071)	\$ (128,182)	\$ 117,238	\$ (448,015)	\$ 5,445
OPERATING TRANSFERS IN (OUT):					
Transfer in	446,583			446,583	521,243
Transfer (out)	(37,310)		(116,796)	(154,106)	(91,883)
Net income/(loss)	\$ (27,798)	\$ (128,182)	\$ 442	\$ (155,538)	\$ 434,805
RETAINED EARNINGS/ FUND BALANCES, January 1,	991,672	378,928	2,009,432	3,380,032	2,945,227
RETAINED EARNINGS/ FUND BALANCES, December 31,	<u>\$ 963,874</u>	<u>\$ 250,746</u>	<u>\$ 2,009,874</u>	<u>\$ 3,224,494</u>	<u>\$ 3,380,032</u>

"The notes to the financial statements are an integral part of this statement."

**UINTAH COUNTY
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1995**

	TOTALS	
	DECEMBER 31, 1995	DECEMBER 31, 1994
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers	\$ 2,904,362	\$ 2,716,214
Cash payments to supplies	(1,646,241)	(1,449,334)
Cash payments to employees	(1,937,145)	(1,795,588)
Net cash provided (used) by operating activities	\$ (679,024)	\$ (528,708)
CASH FLOW FROM NON-CAPITAL FINANCING ACTIVITIES:		
Taxes collected	\$ 704,578	\$ 317,807
Operating transfer in	446,583	470,077
Operating transfer out	(154,106)	(226,611)
Miscellaneous income	15,132	202
Net cash provided by non-capital financing activities	\$ 1,012,187	\$ 561,475
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Capital lease financing	\$ 231,732	
Bond proceeds		\$ 600,000
Construction & acquisition of capital assets	(424,387)	(449,148)
Sale of fixed assets	(15,390)	7,244
Interest expense	(26,737)	(14,862)
Debt retirement	(86,157)	
Net cash flows provided (used) by capital and related financing activities	\$ (320,939)	\$ 143,234
CASH FLOWS FROM INVESTING ACTIVITIES:		
Interest income	\$ 158,413	\$ 129,287
Net cash flows provided by investing activities	\$ 158,413	\$ 129,287

"The notes to the financial statements are an integral part of this statement."

**UINTAH COUNTY
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1995**

	TOTALS	
	DECEMBER 31, 1995	DECEMBER 31, 1994
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$ 170,637	\$ 305,288
CASH AND CASH EQUIVALENTS, January 1,	2,784,970	2,479,682
CASH AND CASH EQUIVALENTS, December 31,	<u>\$ 2,955,607</u>	<u>\$ 2,784,970</u>
 RECONCILIATION OF OPERATING INCOME TO NET CASH USED BY OPERATING ACTIVITIES:		
Operating income (loss) from operations	\$ (1,102,669)	\$ (609,629)
Adjustment to reconcile operating income to net cash used by operating activities:		
Depreciation	284,357	223,964
(Increase) decrease in –		
Accounts receivable	(32,551)	(143,468)
Inventory	(9,997)	1,676
Increase (decrease) in –		
Accounts payable	121,431	(24,511)
Warrants outstanding	(53,320)	(10,329)
Accrued wages and benefits	113,725	33,589
Net cash provided (used) by operating activities	<u>\$ (679,024)</u>	<u>\$ (528,708)</u>

"The notes to the financial statements are an integral part of this statement."

UINTAH COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1995

1. SUMMARY SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of Uintah County have been prepared in conformity with generally accepted accounting principles as prescribed by the Governmental Accounting Standards Board.

The accompanying financial statements present the financial position of the various fund types and account groups, the results of operations of the various fund types. The financial statements are presented as of December 31, 1995, for the year then ended. The financial statements include the various departments, agencies, and other organizational units governed by Uintah County.

A. Reporting Entity

For financial reporting purposes, Uintah County has included all funds, organizations, account groups, agencies, boards and commissions. The County has also considered all potential component units for which it is financially accountable, and other organizations for which the nature and significance of their relationship with the County are such that exclusion would cause the County's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body and (1) the ability of the County to impose its will on that organization or (2) the potential for the organization to provide specific financial benefits to, or impose specific burdens on the County.

As required by generally accepted accounting principles, these financial statements present the County (the primary government) and its component units. The component units are included in the County's reporting entity because of the significance of their operational or financial relationships with the County. Complete financial statements of the individual component units, which issued separate financial statements as noted below, can be obtained from their respective administrative offices.

The following County districts had separately issued financial statements and were audited or had financial statements compiled or reviewed by other independent auditors:

1. SUMMARY SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

Uintah County Water Conservancy District - The water conservancy district was created for the conservation and development of the water and land resources of Utah and for the greatest beneficial use of water within the state. Water conservancy districts are created under the "Water Conservancy Act". The directors of the District are appointed by the County. The District was audited or had financial statements compiled or reviewed by other independent auditors and issued under separate cover.

Uintah County Mosquito Abatement District - The Mosquito Abatement District has been created by Uintah County after receiving the required petition signed by a certain number of registered voters within the district. The County appoints the directors of the district. The District was audited or had financial statements compiled or reviewed by other independent auditors and issued under separate cover.

Blended Component Units

These component units are entities which are legally separate from the County, but are so intertwined with the County that they are, in substance, the same as the County. They are reported as part of the County and blended into the appropriate funds.

Municipal Building Authority of Uintah County (Various Fund Types and Account Groups) - The Municipal Building Authority of Uintah County was created by the County Commission as a body politic and corporate for the purpose of financing, owning, leasing, or operating facilities to meet the needs of the County government. It is comprised of a governing body that has been appointed by the County Commission and may be removed and replaced at any time by its discretion.

Uintah Basin Mental Health Authority - The local Mental Health Authority has been established by the County Commissioners for the purpose of directing and providing mental health services to persons within the Mental Health District. The County Commissioners within the District appoint board members.

Uintah Basin District Health - State law allows the creation of multi-county health departments. Local health departments are responsible within their boundaries for providing, directly or indirectly, basic public health services. The County Commissioner within the boundaries of the health district appoint the health district board.

Discrete Component Units

These component units are entities which are legally separate from the County, but are financially accountable to the County, or whose relationships with the County are such that exclusion would cause the County's financial statements to be misleading or incomplete. The Component Units columns of the combined financial statements include the financial data of these entities.

1. SUMMARY SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. Reporting Entity (Continued)

Uintah County Roads Special Service District - The District was created by the adoption of a resolution establishing a service district. The District has been established as a separate body politic and corporate. The board governing the District was appointed by the County. The District was created for the purpose of building, Maintaining or improving roads within the District's boundaries. The District was audited and their report has been issued under separate cover.

B. Fund Accounting

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into generic fund types as follows:

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.

Debt Service Funds - Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

Capital Project Funds - Capital Projects Funds account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

FIDUCIARY FUNDS

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

1. SUMMARY SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Fund Accounting (Continued)

PROPRIETARY FUNDS

Enterprise Funds - Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Internal Service Funds - Internal Service Funds account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units on a cost - reimbursement basis.

ACCOUNT GROUPS

General Fixed Assets Account Group -

This group of accounts is established to account for fixed assets of the County except those belonging to proprietary fund types.

General Long-Term Debt Account Group -

This group of accounts is established to account for all general long-term debt obligations of the County.

Account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

C. Fixed Assets

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds.

Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, are not capitalized along with other general fixed assets. No depreciation has been provided on General Fixed Assets.

All fixed assets are valued at historical cost or estimated historical cost if actual cost is not available. Donated fixed assets are valued at their estimated fair market value on the date donated.

1. SUMMARY SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

Governmental Fund Types

All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Taxpayer-assessed income, gross receipts, and sales taxes are considered "measurable" when in the hands of intermediary collecting governments and are recognized as revenue at that time. Anticipated refunds of such taxes are recorded as liabilities and reductions of revenue when they are measurable and their validity seems certain.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include accumulated unpaid vacation, sick pay, and other non-vested employee amounts which are not accrued, and unmatured interest on long-term debt which is recognized when due.

Proprietary Fund Types

Proprietary funds use the accrual basis of accounting. Their revenues are recognized in the accounting period in which they are earned and become measurable. Expenses are recognized in the period incurred, if measurable.

Fiduciary Fund Types

Fiduciary fund revenues or expenditures (as appropriate) are recognized on the basis consistent with the fund's accounting measurement objective. Nonexpendable trust funds use the accrual basis. Expendable trust funds use the modified accrual basis. Agency fund assets and liabilities are accounted for on the modified accrual basis.

Transfers

Transfers between funds are recognized in the accounting period in which the interfund receivable and payable arise.

E. Budgets and Budgetary Accounting

Uintah County follows the budgetary practices and procedures required by Utah State law. These requirements are summarized as follows:

1. SUMMARY SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgets and Budgetary Accounting (Continued)

1. A formal budget is adopted for all funds which require a budget: all general, special revenue, debt service, capital projects and enterprise funds. The budget is a complete financial plan which identifies all estimated revenues and all appropriations for expenditure for the year. The budget must balance, that is estimated revenues and other financing sources must equal appropriated expenditures.
2. By November 1, the County Auditor submits to the Board of County Commissioners a proposed operating budget for the fiscal year beginning January 1.
3. The Board of County Commissioners discusses and approves the budget and sets a date for a public hearing on the proposed budget.
4. A public hearing is held to obtain taxpayer comments and the budget is adopted.
5. The Board can transfer budgeted amounts between line items or departments by resolution, but any action that increases the total general fund budget must be approved by resolution only after a public hearing. (The budgets of other funds may be increased after giving public notice.)

F. Accumulated Unpaid Vacation, Sick Pay, and Other Employee Benefit Amounts

Accumulated unpaid sick pay, vacation and other employee benefit amounts are not accrued in governmental funds (using the modified accrual basis of accounting), because the amounts are not payable from expendable available financial resources. At December 31, 1995, compensated absences totaled \$637,346. These amounts are reported in the general long-term debt account group.

Employees can carry over up to 250 hours of unused sick leave from one year to the next. At the end of each year the County pays employees 25% of their unused sick leave which exceeds 250 hours. The remaining 75% is forfeited.

Vacation and comp-time vest to employees. Sick leave does not.

Proprietary fund types (using the accrual method of accounting) accrue unpaid vacation pay and other employee benefit amounts which vest to the employee. At December 31, 1995, \$204,619 was accrued in the proprietary funds for unpaid vacation, and unpaid comp-time.

1. SUMMARY SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. Inventories

Inventories of supplies are valued at the lower of cost or replacement cost using the first-in-first out (FIFO) method. Supply inventories in governmental funds are not material and are not recorded in the financial statements.

H. Total Columns on Combined Statements

Total Columns on Combined Statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

I. Cash Equivalents

For purposes of the statement of cash flows, the proprietary fund types consider all highly liquid investments with a maturity of six months or less when purchased to be cash equivalents. Funds invested with the State Treasurer's Public Investment Pool are considered to be cash equivalents.

2. BUDGETARY COMPLIANCE

For the year ended December 31, 1995, Uintah County had no unfavorable budget variances in any funds or departments of the County funds:

3. CHANGES IN GENERAL FIXED ASSETS

Changes in major classifications of general fixed assets of Uintah County (Primary Government) for the year ended December 31, 1995 were as follows:

	BEGINNING BALANCES JANUARY 1, 1995	ADDITIONS	ADJUSTMENTS AND RETIREMENTS	ENDING BALANCES DECEMBER 31, 1995
	-----	-----	-----	-----
Land	\$ 682,288			\$ 682,288
Buildings	6,883,775	\$ 131,104		7,014,879
Improvements other than buildings	2,875,415	16,898		2,892,313
Furniture, fixtures and equipment	7,410,178	1,138,230	\$ (319,615)	8,228,793
	-----	-----	-----	-----
	\$17,851,656	\$1,286,232	\$ (319,615)	\$ 18,818,273
	=====	=====	=====	=====

3. CHANGES IN GENERAL FIXED ASSETS (Continued)

Changes in major classifications of general fixed assets of Uintah Special Service District, a component unit, for the year ended December 31, 1995 were as follows:

	BEGINNING BALANCE JANUARY 1, 1995	ADDITIONS	ADJUSTMENTS AND RETIREMENTS	ENDING BALANCE DECEMBER 31, 1995
	-----	-----	-----	-----
Furniture, fixtures and equipment	\$ 29,724	\$ 7,153	\$...	\$ 36,877
	=====	=====	=====	=====

4. PROPRIETARY FUNDS - FIXED ASSETS

The activity in the fixed assets for the proprietary funds, for the year ended December 31, 1995, is set forth below:

- ASSETS COST -

	BEGINNING BALANCE JANUARY 1, 1995	ADDITIONS	ADJUSTMENTS AND RETIREMENTS	ENDING BALANCE DECEMBER 31, 1995
	-----	-----	-----	-----
Land	\$ 120,000			\$ 120,000
Buildings	4,911,483	\$ 12,266	\$ (25,402)	4,898,347
Improvements other than buildings	278,230	23,737		301,967
Furniture, fixtures and equipment	1,301,766	254,464	211,652	1,767,882
	-----	-----	-----	-----
	\$ 6,611,479	\$ 290,467	\$ 186,250	\$ 7,088,196
	=====	=====	=====	=====

- ACCUMULATED DEPRECIATION -

	BEGINNING BALANCE JANUARY 1, 1995	PROVISION	ADJUSTMENTS AND RETIREMENTS	ENDING BALANCE DECEMBER 31, 1995
	-----	-----	-----	-----
Buildings	\$ 612,332	\$ 122,216		\$ 734,548
Improvements other than buildings	53,172	12,455	\$ 27	65,654
Furniture, fixtures and equipment	475,720	149,686	(4,868)	620,538
	-----	-----	-----	-----
	\$1,141,224	\$ 284,357	\$ (4,841)	\$ 1,420,740
	=====	=====	=====	=====

Depreciation expense for the proprietary funds is computed by using the straight-line method which allocates the cost evenly over the estimated useful life of the assets. The depreciable lives used are 40 years for buildings, 15 years for improvements other than buildings and 10 years for furniture and equipment. Uintah County follows the policy of computing one-half year of depreciation in the year of acquisition or retirement.

5. LONG-TERM DEBT

The following is a summary of long-term debt transactions for the year ended December 31, 1995:

	BALANCE JANUARY 1, 1995	ADDITIONS AND TRANSFERS	PAYMENTS AND REDUCTIONS	BALANCE DECEMBER 31, 1995
<u>Primary Government</u>				
Capital leases	\$ 723,522	\$ 287,609	\$ (336,655)	\$ 674,476
CIB loan, non-interest	8,000,000			8,000,000
Compensated absences	387,289	250,057		637,346
Total primary govt.	\$9,110,811	\$ 537,666	\$ (336,655)	\$ 9,311,822
<u>Component Units</u>				
Revenue Bonds Series 1989	\$ 755,000	\$...	\$ (66,000)	\$ 689,000

Lease/Purchase Utah Series 1992 Bonds - On July 14, 1992, the Commission approved issuance, by the Uintah County Municipal Building Authority, of \$215,000 in bonds at zero percent interest to be repaid over twenty years. The purpose of the bonds is to construct a fire station in Avalon and purchase needed fire equipment. The repayment schedule is as follows:

Principal Payment Date	Amount of Principal Payment
October 1, 1996	\$ 11,000
October 1, 1997	11,000
October 1, 1998	11,000
October 1, 1999	11,000
October 1, 2000	11,000
October 1, 2001	11,000
October 1, 2002	11,000
October 1, 2003	11,000
October 1, 2004	11,000
October 1, 2005	11,000
October 1, 2006	11,000
October 1, 2007	11,000
October 1, 2008	10,000
October 1, 2009	10,000
October 1, 2010	10,000
October 1, 2011	10,000
October 1, 2012	10,000
	\$ 182,000

Lease/Purchase Revenue Bonds - On April 23, 1992, the Commission approved issuance, by Uintah County Municipal Building Authority, of \$280,000 in bonds at zero percent interest to be repaid over twenty years. The purpose of the funds are to be used to help construct a day care facility addition to the Uintah Care Center.

5. LONG-TERM DEBT (Continued)

Also During 1992, the County received a grant of \$45,000 which was used to pay a portion of Lease/Purchase Revenue Bonds. The remaining bonds outstanding are as follows:

Principal Payment Date	Amount of Principal Payment
-----	-----
January 1, 1996	\$ 14,000
January 1, 1997	14,000
January 1, 1998	14,000
January 1, 1999	14,000
January 1, 2000	14,000
January 1, 2001	14,000
January 1, 2002	14,000
January 1, 2003	14,000
January 1, 2004	14,000
January 1, 2005	14,000
January 1, 2006	14,000
January 1, 2007	14,000
January 1, 2008	14,000
January 1, 2009	14,000
January 1, 2010	11,000

	\$ 207,000

Capital leases - Proceeds used to finance the purchase of a CAT 140G Motor Grader, 966F wheel loader and Cat M-350 Reclaimer/Mixer. The following is a schedule of future minimum lease payments, together with the present value of the minimum lease payments as of December 31, 1995:

Year	

1996	\$ 135,259
1997	135,259
1998	47,016

Total net minimum lease payments	\$ 317 534
Less amount representing interest	32,058

Present value of net minimum lease payments	\$ 285,476
	=====

Impact Board Loan - On July 6, 1981, Uintah County entered into an agreement with the Natural Resources Community Board to borrow \$8,000,000 for the purpose of financing a portion of the cost of constructing Redwash Road. The loan is interest free and shall be due and payable on July 1, 2006.

5. LONG-TERM DEBT (Continued)

The amount of loan proceeds received and outstanding as of December 31, 1995, is \$8,000,000.00.

To insure repayment of the loan upon maturity, the County has established by Uintah County Redwash Highway Construction Sinking Fund held by Zions First National Bank in Salt Lake City, Utah. The County deposited an initial deposit of \$674,667 in May 1982, into this sinking fund which is being invested in U.S. Government Securities. The initial investment, together with investment interest and earnings accumulated during the term of the loan, is anticipated to be sufficient to retire the total principle sum of the loan. Should there be insufficient funds in the sinking fund to repay the loan upon maturity, the County shall deposit into the sinking fund from any lawfully available source, an amount sufficient to repay the loan in full.

If the loan is not repaid upon its maturity on July 1, 2006, the Impact Board, at its option, shall be entitled to charge interest on any delinquent amounts at the rate of 10% per annum until paid.

On November 15, 1992, the County through its escrow agent purchased a Resolution Funding Strip Series A 8.265% Security which matures on July 15, 2006 with a face value of \$8,000,000. The Security was purchased with the proceeds from the matured investments held in the Redwash Highway Construction Sinking Fund. The cost was \$2,461,680. The amount in escrow at December 31, 1995 was \$3,430,102.

Component Units

The component unit issued Road Improvement Revenue Bonds on October 25, 1989 in the amount of \$1,000,000 bearing interest at 3%. The bonds mature according to the following schedule:

Year Ended December 31, -----	Bond Principal -----	Interest -----	Total -----
1996	\$ 68,000	\$ 20,727	\$ 88,727
1997	70,000	18,630	88,630
1998	72,000	16,530	88,530
1999	74,000	14,370	88,370
2000	76,000	12,183	88,183
Thereafter	329,000	25,027	354,027
	-----	-----	-----
	\$ 689,000	\$107,467	\$796,467
	-----	-----	-----

6. PROPRIETARY DEBT

During 1992, the County issued a Facility Limited Obligation Bond Series 1991, for the purpose of making a day care addition to the Uintah County Care Center. As part of the bond agreement the County deposited \$61,096 into an escrow account and was invested in governmental securities which matures August 15, 2011. The proceeds from this escrow account will be used to pay off the \$280,000 Facility Limited Obligation Bond which matures September 1, 2011. The amount held in escrow at December 31, 1995, is \$81,709 with a fair market value of \$109,726.

6. PROPRIETARY DEBT (Continued)

On March 16, 1994, Uintah County closed on a limited obligation bond in the amount of \$600,000 for the purpose of financing the costs of improvements to the Uintah County Western Park and to pay certain issuance expenses. The Bond bears interest at the rate of one-half of one percent (0.5%) per annum. Interest on the Bond shall accrue on the unpaid principal balance from October 1, 1994 and shall be payable annually on October 1, of each year commencing October 1, 1995 and ending on October 1, 2019. In order to defease the Bond and to provide funds for the payment of principal and interest on the Bond, the County has entered into an escrow agreement with Westone Bank where funds have been deposited and invested in Government Obligations which together with interest earnings to accrue thereon, shall be sufficient to pay the principal of and interest on the Bond as they become due and payable. The amount held in escrow at December 31, 1995, is \$276,844.

On March 18, 1993, Uintah County entered into a lease agreement with Caterpillar Financial Services Corporation for the lease purchase of a new CAT D7H Track Type Tractor. Payments are made annually in the amount of \$45,699. On January 1, 1995 the balance owing on this lease was \$122,267. The D7H Cat along with the liability associated with it was transferred from a governmental fund type to the Landfill fund which is an enterprise fund. The balance due on this lease at December 31, 1995 is \$83,843.

On June 1, 1995, Uintah County entered into a lease agreement with Caterpillar Financial Services Corporation for the lease purchase of a Caterpillar 938F Wheel Loader to be used in the Landfill fund. The total lease payments are equal to \$123,667. Payment begins on June 1, 1995 in the amount of \$24,733 with the final payment being made on June 1, 1999. The balance due on this lease at December 31, 1995 is \$84,732.

7. CASH AND INVESTMENTS

The County maintains a cash and investment pool that is available for use by all funds. Each fund type's portion of this pool is displayed on the combined balance sheet as cash and investments. Income from the investment of the pooled cash is allocated based on each fund's portion of the pool. In addition, cash is separately held by several funds.

At December 31, 1995, the book balance of cash on deposit was \$7,281,219 and the bank balance was \$7,954,880. Of these deposits, \$220,485 was covered by Federal depository insurance and is classified as Category 1 under GASB Statement 3. The remaining bank balance of \$7,132,487 is classified as Category 3. Deposits are not collateralized nor are they required to be by State statute.

At December 31, 1995, the book balance of cash on deposit for Uintah Special Service District, a discretely presented component unit, was \$187,503 and the bank balance was \$336,935. Of these deposits, \$151,289 was covered by insurance and is classified as Category 1. The remaining bank balance of \$185,646 is classified as Category 3.

7. CASH AND INVESTMENTS (Continued)

The County follows the requirements of the Utah Money Management Act (the Act) in handling its depository and temporary investment transactions. This law requires the depositing of County funds in a "qualified depository". The Act defines a "qualified depository" as any financial institution whose deposits are insured by an agency of the Federal government and which has been certified by the State Commissioner of financial Institutions as meeting the requirements of the Act and adhering to the rules of the Utah Money Management Council.

Investments are categorized into the following three categories of credit risk:

- (1) Insured or registered, or securities held by the County or its agent in the County's name.
- (2) Uninsured and unregistered, with securities held by the counterparty's trust department or agent in the County's name.
- (3) Uninsured and unregistered, with securities held by the counterparty, or by its trust department or agent but not in the County's name.

Cash and investments are carried at amortized cost and consist of the following at December 31, 1995:

	Category 1	3	Carrying Amount	Market Value
	-----	-----	-----	-----
U.S. Government Securities	\$4,412,421		\$ 4,412,421	\$ 4,440,438
Investments not subject to categorization				
State Treasurers Investment pool			7,013,293	7,013,293
	-----	-----	-----	-----
Total	\$4,412,421	\$...	\$11,425,714	\$11,453,731
	=====	=====		
Cash balances			7,352,972	7,352,972
			-----	-----
			\$18,778,686	\$18,806,703
				=====
Less: joint venture cash included in pooled cash held by County Treasurer			(71,753)	

Total cash and investments			\$18,706,933	
			=====	

7. CASH AND INVESTMENTS (Continued)

At year end Uintah Special Service District investment balances were as follows:

	Carrying Amount	Market Value
	-----	-----
Investment not subject to categorization		
State Treasurers		
Investment pool	\$ 4,342,221	\$ 4,342,221
Mutual funds	366,690	366,690
	-----	-----
	\$ 4,708,911	\$ 4,708,911
	=====	=====

8. PENSION PLANS

Uintah County contributes to the Local Governmental Contributory Retirement System and Public Safety Retirement System for employers with Social Security coverage cost-sharing multiple-employer defined benefit pension plans administered by the Utah Retirement Systems. Utah Retirement Systems provide refunds, retirement benefits, annual cost of living adjustments and death benefits to plan members and beneficiaries in accordance with retirement statutes.

The Systems are established and governed by the respective sections of Chapter 49 of the Utah Code Annotated 1953 as amended. The Utah State Retirement Office Act in Chapter 49 provides for the administration of the Utah Retirement Systems and Plans under the direction of the Utah State Retirement Board (Board) whose members are appointed by the Governor. The Systems issue a publicly available financial report that includes financial statements and required supplementary information for the Local Governmental Contributory Retirement System, and Public Safety Retirement System for employers with Social Security coverage. A copy of the report may be obtained by writing to the Utah Retirement Systems, 540 East 200 South, Salt Lake City, Utah 84102 or by calling 1-800-365-8772.

Plan members in the Local Governmental Contributory Retirement System are required to contribute 6.00% of their annual covered salary and Uintah County is required to contribute 4.81% of their annual covered salary. In the Public Safety Retirement System for employers with Social Security coverage contributory division members are not required to make contributions of their annual salaries but Uintah County is required to contribute 15.22% of employees annual salary. The contribution rates are the actuarially determined rates. The contribution requirements of the Systems are authorized by statute and specified by the Board.

Uintah County contributions to the Local Governmental Contributory Retirement System for the years ending December 31, 1995, 1994 and 1993 were \$397,016, \$364,281 and \$301,050 respectively and for the Public Safety Retirement System the contributions for December 31, 1995, 1994 and 1993 were \$100,514, \$67,803 and \$57,833 respectively. The contributions were equal to the required contributions for each year.

8. PENSION PLANS (Continued)

Uintah County does participate in a 457 Deferred Compensation Plan. The accumulated amount of the employees Deferred Compensation as of December 31, 1995 was \$584,119. The assets of the 457 Deferred Compensation Plan are agency funds held for the respective employers and do not belong to the member participants until the funds are disbursed to them. Until that time, the funds remain assets of the employer and are available to the general creditors of the employer.

9. CONTINGENT LIABILITIES

Uintah County has several pending lawsuits and notice of claims filed by different individuals. These cases are currently pending and the outcome is undeterminable at this time. The County has taken the position to vigorously contest these suits.

10. PROPERTY TAX CALENDAR

The County adopts, by June 22, the proposed tax rates as part of its budget for the current year which began January 1. If the proposed rates exceed a certified tax rate, a special public hearings must be held before the final rate is adopted. The final tax rate is assessed by the county assessor on property in the County on the prior January 1. The taxes are payable to the county treasurer by the end of November and are remitted to the County by the county treasurer as collected.

11. SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains Enterprise Funds which provide sanitation serving, telecommunication, special activities and nursing home services. Segment information for the year ended December 31, 1995 is as follows:

	Landfill	Telecom- munication	Western Park	Care Center
	-----	-----	-----	-----
Operating Revenues:				
Charges for services	\$ 178,112	\$ 123,393	\$ 112,975	\$1,737,081
Depreciation expense	70,145	22,009	121,961	70,242
Operating income (loss)	(105,870)	(23,554)	(384,565)	(441,560)
Tax revenues	70,444		40,676	401,211
Operating transfers in	51,652		336,533	58,398
Operating transfers out				(37,310)
Net income/(loss)	41,537	(21,134)	(1,775)	145,821
Property, plant and equipment:				
Additions	109,465	1,600	84,526	95,222
Deletions	212,732		48,308	31,288
Net working capital	131,298	22,843	333,743	23,888
Total assets	712,686	166,943	3,894,473	1,830,973
Total equity	520,304	134,485	3,260,210	1,273,087

12. RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. In 1992, the County joined together with other counties in the State to form the Utah Association of Counties (UAC), a public entity risk pool currently operating as a common risk management and insurance program for member Counties. The County pays an annual premium to UAC for its general insurance coverage. The Agreement for Formation of the UAC provides that UAC will be self-sustaining through member premiums and will reinsure through commercial companies.

The County continues to carry commercial insurance for workers compensation. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past two years.

13. PRIOR PERIOD ADJUSTMENT

A prior period adjustment in the amount of \$58,063 was made to Special Revenue Fund Types because revenues were over accrued on sales tax for the audit year ending December 31, 1994.

14. JOINT VENTURE

The Uintah County Recreation Association (Association) is an association of government created under the Interlocal Cooperation Act. The purpose of the Association is to manage and operate parks and recreation facilities and programs in Uintah County.

The Association's governing body is composed of nine members. Each of the four Public Entities: Uintah County, Vernal City, Naples City and Uintah School District, shall appoint one Public Entity Board Member who shall hold an elected office on the governing body of the respective Public Entity. Each Public Entity Board Member shall serve on the Recreation Association Board at the pleasure of governing body of the Public Entity appointing said member. The remaining members of the Recreation Association Board shall be Precinct Board Members. The first Precinct Association Member shall be chosen by the four Public Entities and shall live in and represent one of the five Uintah County school precincts. The remaining four Precinct Association Board Members shall be chosen by a majority vote of the first five board members and each shall be chosen from one of the remaining four Uintah County school precincts.

The business of the Association is financed by user fees and by yearly contributions from the four Public Entities mentioned above, by grants, donations, gifts, pledges and other funds as shall be received. During the year ended December 31, 1995 the following contributions were made by public entities.

Uintah County	\$204,000
Naples City	17,600
Vernal City	147,000
Uintah School District	125,000

14. JOINT VENTURE (Continued)

Each year the Association's board meets and determines the contribution that each public entity will be required to make. The accumulated fund balance of the Association as of December 31, 1995 is \$47,075. This accumulation in fund balance all occurred in 1995. The operating philosophy of the Association is not to accumulate significant financial resources. For the Association to continue in operation it is necessary to receive contributions from the four above mentioned public entities.

It has been agreed that each of the public entities shall retain title to all real and personal property presently owned by that public entity, which real and personal property will be managed by the Recreation Association. Upon the termination or dissolution of the Association and after all debts are paid, all property whether real or personal shall be returned to the public entity which provided the property to the Association. Any real or personal property acquired and owned by the Association, but not provided by any of the public entities, shall be transferred to the public entities in proportion to the actual amounts contributed by them. As of December 31, 1995, no public entity participating in the Association has an ongoing financial interest other than contributed assets.

The Association is a joint venture which is jointly controlled by Uintah County, Vernal City, Naples City and Uintah School District. It is a separate legal entity created under the Interlocal Cooperation Act. Separately issued financial statements may be obtained from the administrative offices of the Association located in Vernal City, Utah.

15. MUNICIPAL SOLID WASTE LANDFILLS

Uintah County has a land fill that operates within the County. The County has filed with the State for operating permits for the landfill, but they have not received a written confirmation. The County has received verbal confirmation that the landfill will receive appropriate permits to stay in operation.

Uintah County has not formally obtained information necessary to determine that nature and source of landfill closure and post-closure care requirements. An amount of a liability for closure and postclosure care costs, estimated total current cost of closure and postclosure care remaining to be recognized, percentage of landfill capacity used to date and the nature of the estimates and the potential for changes due to inflation or deflation, technology, or applicable laws or regulations is unavailable.

UINTAH COUNTY
COMBINING BALANCE SHEET - ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 1995

	HISTORIC PRESERVA- TION	FLOOD CONTROL	COUNCIL ON AGING	TRANSIENT ROOM TAX	FOOD SERVICE TAX	TORT LIABILITY	LIBRARY FUNDS	UINTAH HEALTH DISTRICT	MENTAL HEALTH	MUNICIPAL SERVICES	LIBRARY BOARD	COUNTY CENTENNIAL	911 EMERGENCY SERVICE	TOTALS DECEMBER 31, 1995
<u>ASSETS</u>														
Cash	\$ 17,066	\$ 302,449	\$ 11,730	\$ 1,412	\$ 40,630	\$ 180,310	\$ 321,371	\$ 141,063	\$ 773,170	\$ 1,124,092	\$ 20,819	\$ 19,201	\$ 50,299	\$ 3,003,612
Taxes receivable		12,282				8,685	23,383							44,350
Due from other governments			17,714					343,235	87,255	57,549			5,048	510,801
Total assets	<u>\$ 17,066</u>	<u>\$ 314,731</u>	<u>\$ 29,444</u>	<u>\$ 1,412</u>	<u>\$ 40,630</u>	<u>\$ 188,995</u>	<u>\$ 344,754</u>	<u>\$ 484,298</u>	<u>\$ 860,425</u>	<u>\$ 1,181,641</u>	<u>\$ 20,819</u>	<u>\$ 19,201</u>	<u>\$ 55,347</u>	<u>\$ 3,558,763</u>
<u>LIABILITIES AND FUND EQUITY</u>														
Liabilities:														
Accounts payable			\$ 11,188				\$ 218	\$ 2,120		\$ 109,393		\$ 207	\$ 97	\$ 123,223
Warrants payable		\$ 50	934				5,710	8,733	\$ 77,350	11,524	\$ 2,846			107,147
Accrued liabilities			10,502				11,715	37,035		72,737				131,989
Total liabilities	<u>\$...</u>	<u>\$ 50</u>	<u>\$ 22,624</u>	<u>\$...</u>	<u>\$...</u>	<u>\$...</u>	<u>\$ 17,643</u>	<u>\$ 47,888</u>	<u>\$ 77,350</u>	<u>\$ 193,654</u>	<u>\$ 2,846</u>	<u>\$ 207</u>	<u>\$ 97</u>	<u>\$ 362,359</u>
Fund equity:														
Statutory reserved	<u>\$ 17,066</u>	<u>\$ 314,681</u>	<u>\$ 6,820</u>	<u>\$ 1,412</u>	<u>\$ 40,630</u>	<u>\$ 188,995</u>	<u>\$ 327,111</u>	<u>\$ 436,410</u>	<u>\$ 783,075</u>	<u>\$ 987,987</u>	<u>\$ 17,973</u>	<u>\$ 18,994</u>	<u>\$ 55,250</u>	<u>\$ 3,196,404</u>
Total liabilities and fund equity	<u>\$ 17,066</u>	<u>\$ 314,731</u>	<u>\$ 29,444</u>	<u>\$ 1,412</u>	<u>\$ 40,630</u>	<u>\$ 188,995</u>	<u>\$ 344,754</u>	<u>\$ 484,298</u>	<u>\$ 860,425</u>	<u>\$ 1,181,641</u>	<u>\$ 20,819</u>	<u>\$ 19,201</u>	<u>\$ 55,347</u>	<u>\$ 3,558,763</u>

**UINTAH COUNTY
COMBINING BALANCE SHEET
DEBT SERVICE FUNDS
DECEMBER 31, 1995**

	<u>GENERAL DEBT SERVICE</u>	<u>BUILDING AUTHORITY DEBT SERVICE</u>	<u>TOTALS</u>	
			<u>DECEMBER 31, 1995</u>	<u>DECEMBER 31, 1994</u>
<u>ASSETS</u>				
Cash	\$ 351,219		\$ 351,219	\$ 344,013
Investments		\$ 12,934	12,934	8,690
Taxes receivable				632
Restricted:				
Investments	<u>3,430,102</u>		<u>3,430,102</u>	<u>3,165,385</u>
Total assets	<u>\$ 3,781,321</u>	<u>\$ 12,934</u>	<u>\$ 3,794,255</u>	<u>\$ 3,518,720</u>
<u>LIABILITIES AND FUND EQUITY</u>				
Liabilities:	\$...	\$...	\$...	\$...
Fund equity:				
Reserved	<u>\$ 3,781,321</u>	<u>\$ 12,934</u>	<u>\$ 3,794,255</u>	<u>\$ 3,518,720</u>
Total fund equity	<u>\$ 3,781,321</u>	<u>\$ 12,934</u>	<u>\$ 3,794,255</u>	<u>\$ 3,518,720</u>
Total liabilities and fund equity	<u>\$ 3,781,321</u>	<u>\$ 12,934</u>	<u>\$ 3,794,255</u>	<u>\$ 3,518,720</u>

**UINTAH COUNTY
COMBINING BALANCE SHEET
CAPITAL PROJECTS FUNDS
DECEMBER 31, 1995**

	TOTALS				
	WHITE ROCKS HIGHWAY	MBA FIRE STATION	OTHER CAPITAL PROJECTS	DECEMBER 31, 1995	DECEMBER 31, 1994
<u>ASSETS</u>					
Cash	\$ 227,462	\$ 23	\$ 1,235,420	\$ 1,462,905	\$ 721,835
Investments		597		597	
Due from other governments	158,468		28,200	186,668	30,315
Restricted: Investments					437,386
Total assets	<u>\$ 385,930</u>	<u>\$ 620</u>	<u>\$ 1,263,620</u>	<u>\$ 1,650,170</u>	<u>\$ 1,189,536</u>
<u>LIABILITIES AND FUND EQUITY</u>					
Liabilities:					
Accounts payable	\$ 113,168		\$ 48,129	\$ 161,297	\$ 1,072
Warrants payable			7,426	7,426	40,495
Total liabilities	<u>\$ 113,168</u>	<u>\$...</u>	<u>\$ 55,555</u>	<u>\$ 168,723</u>	<u>\$ 41,567</u>
Fund equity:					
Reserved	\$ 272,762	\$ 620		\$ 273,382	\$ 77,554
Unreserved fund balance			\$ 1,208,065	1,208,065	1,070,415
Total fund equity	<u>\$ 272,762</u>	<u>\$ 620</u>	<u>\$ 1,208,065</u>	<u>\$ 1,481,447</u>	<u>\$ 1,147,969</u>
Total liabilities and fund equity	<u>\$ 385,930</u>	<u>\$ 620</u>	<u>\$ 1,263,620</u>	<u>\$ 1,650,170</u>	<u>\$ 1,189,536</u>

UINTAH COUNTY
COMBINING BALANCE SHEET - ALL ENTERPRISE FUND TYPES
DECEMBER 31, 1995

						TOTALS	
	<u>LANDFILL</u>	<u>TELECOM- MUNICIPATION</u>	<u>WESTERN PARK</u>	<u>CARE CENTER</u>		<u>DECEMBER 31, 1995</u>	<u>DECEMBER 31, 1994</u>
<u>ASSETS</u>							
Cash	\$ 140,423	\$ 50,999	\$ 58,081	\$ (29,425)	\$	220,078	\$ 386,649
Receivables:							
Accounts, net	9,468			236,805		246,273	225,878
Taxes	5,214			22,529		27,743	219,990
Due from other governments		4,302	12,311			16,613	4,457
Inventory			4,122	24,589		28,711	18,714
Restricted:							
Investments			316,492	81,709		398,201	
Land			30,000	90,000		120,000	120,000
Buildings	9,713		3,399,003	1,489,631		4,898,347	4,911,483
Improvements other than buildings			145,347	156,620		301,967	278,230
Furniture, fixtures and equipment	701,447	222,785	378,461	465,189		1,767,882	1,301,766
Accumulated depreciation	(153,579)	(111,143)	(449,344)	(706,674)		(1,420,740)	(1,141,224)
Total assets	\$ 712,686	\$ 166,943	\$ 3,894,473	\$ 1,830,973	\$	6,605,075	\$ 6,325,943
<u>LIABILITIES AND FUND EQUITY</u>							
LIABILITIES:							
Accounts payable	\$ 3,087	\$ 18,933	\$ 10,224	\$ 26,891	\$	59,135	\$ 14,414
Warrants payable	307	8,742	9,936	10,400		29,385	72,742
Accrued wages and benefits	20,413	4,783	37,103	240,595		302,894	189,169
Limited obligation bonds			577,000	280,000		857,000	880,000
Capital lease payable	168,575					168,575	
Total liabilities	\$ 192,382	\$ 32,458	\$ 634,263	\$ 557,886	\$	1,416,989	\$ 1,156,325
FUND EQUITY:							
Contributed capital	\$ 36,266		\$ 2,581,383	\$ 1,606,563	\$	4,224,212	\$ 4,177,946
Retained earnings	484,038	134,485	678,827	(333,476)		963,874	991,672
Total fund equity	\$ 520,304	\$ 134,485	\$ 3,260,210	\$ 1,273,087	\$	5,188,086	\$ 5,169,618
Total liabilities and fund equity	\$ 712,686	\$ 166,943	\$ 3,894,473	\$ 1,830,973	\$	6,605,075	\$ 6,325,943

UINTAH COUNTY
COMBINING BALANCE SHEET - ALL FIDUCIARY FUND TYPES
DECEMBER 31, 1995

	<u>FIDUCIARY FUND TYPES</u>		<u>TOTALS</u>	
	<u>TRUST FUNDS</u>	<u>AGENCY FUNDS</u>	<u>DECEMBER 31, 1995</u>	<u>DECEMBER 31, 1994</u>
<u>ASSETS</u>				
Cash	\$ 35,553	\$ 1,439,411	\$ 1,474,964	\$ 9,376,846
Cash in custody of others		20,485	20,485	20,780
Taxes receivable		57,521	57,521	68,193
Restricted - cash	257,056		257,056	206,808
- investments	2,009,874	584,119	2,593,993	2,510,792
Total assets	<u>\$ 2,302,483</u>	<u>\$ 2,101,536</u>	<u>\$ 4,404,019</u>	<u>\$ 12,183,419</u>
<u>LIABILITIES AND FUND EQUITY</u>				
<u>LIABILITIES:</u>				
Accounts payable	\$ 212		\$ 212	\$ 622
Warrants payable	510	\$ 17,011	17,521	8,870
Accrued wages and benefits	1,248		1,248	694
Bail, bonds and fees payable		20,485	20,485	20,780
Refundable bonds payable		850	850	1,350
Retirement benefits payable		584,119	584,119	461,889
Due to taxing units		1,110,861	1,110,861	9,123,183
Unapportioned taxes and taxes held for refund		250,091	250,091	207,265
Miscellaneous funds payable		118,119	118,119	77,322
Total liabilities	<u>\$ 1,970</u>	<u>\$ 2,101,536</u>	<u>\$ 2,103,506</u>	<u>\$ 9,901,975</u>
<u>FUND EQUITY:</u>				
Reserved	\$ 2,266,930		\$ 2,266,930	\$ 2,254,604
Unreserved	33,583		33,583	26,840
Total fund equity	<u>\$ 2,300,513</u>	<u>\$...</u>	<u>\$ 2,300,513</u>	<u>\$ 2,281,444</u>
Total liabilities and fund equity	<u>\$ 2,302,483</u>	<u>\$ 2,101,536</u>	<u>\$ 4,404,019</u>	<u>\$ 12,183,419</u>

UINTAH COUNTY
COMBINING BALANCE SHEET – FIDUCIARY FUND TYPES
EXPENDABLE & NON-EXPENDABLE TRUST FUNDS
DECEMBER 31, 1995

	<u>CEMETERY TRUST</u>	<u>TAX STABILITY TRUST</u>	<u>TOTALS</u>	
	<u>EXPENDABLE</u>	<u>NON- EXPENDABLE</u>	<u>DECEMBER 31, 1995</u>	<u>1994</u>
<u>ASSETS</u>				
Unrestricted cash	\$ 35,553		\$ 35,553	\$ 27,831
Restricted cash	257,056		257,056	206,808
Investment		\$ 2,009,874	2,009,874	2,048,903
Total assets	<u>\$ 292,609</u>	<u>\$ 2,009,874</u>	<u>\$ 2,302,483</u>	<u>\$ 2,283,542</u>
<u>LIABILITIES AND FUND EQUITY</u>				
LIABILITIES:				
Accounts payable	\$ 212		\$ 212	\$ 622
Warrants payable	510		510	782
Accrued waged and benefits	1,248		1,248	694
Total liabilities	<u>\$ 1,970</u>	<u>\$...</u>	<u>\$ 1,970</u>	<u>\$ 2,098</u>
FUND EQUITY:				
Reserved	\$ 257,056	\$ 2,009,874	\$ 2,266,930	\$ 2,254,604
Unreserved	33,583		33,583	26,840
Total fund equity	<u>\$ 290,639</u>	<u>\$ 2,009,874</u>	<u>\$ 2,300,513</u>	<u>\$ 2,281,444</u>
Total liabilities and fund equity	<u>\$ 292,609</u>	<u>\$ 2,009,874</u>	<u>\$ 2,302,483</u>	<u>\$ 2,283,542</u>

UINTAH COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1995

	<u>BALANCE</u> <u>JANUARY 1,</u> <u>1995</u>	<u>NET CHANGE</u>		<u>BALANCE</u> <u>DECEMBER 31,</u> <u>1995</u>
		<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	
<u>TAX COLLECTION TRUST</u>				
ASSETS				
Cash	\$ 9,262,255	\$ 16,152,851	\$ 24,111,675	\$ 1,303,431
Taxes receivable	68,193	57,521	68,193	57,521
Total assets	<u>\$ 9,330,448</u>	<u>\$ 16,210,372</u>	<u>\$ 24,179,868</u>	<u>\$ 1,360,952</u>
LIABILITIES				
Due to taxing units	\$ 2,860,706	\$ 1,110,861	\$ 2,860,706	\$ 1,110,861
Unapportioned taxes and taxes held for refunds	207,265	250,091	207,265	250,091
Total liabilities	<u>\$ 3,067,971</u>	<u>\$ 1,360,952</u>	<u>\$ 3,067,971</u>	<u>\$ 1,360,952</u>
<u>ROAD BONDS FUNDS</u>				
ASSETS				
Cash	\$ 1,350	\$...	\$ 500	\$ 850
LIABILITIES				
Refundable bonds payable	\$ 1,350	\$...	\$ 500	\$ 850

UINTAH COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1995

	<u>BALANCE JANUARY 1, 1995</u>	<u>NET CHANGE</u>		<u>BALANCE DECEMBER 31, 1995</u>
		<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	
<u>JUSTICE COURT AGENCY FUNDS</u>				
ASSETS				
Cash in custody of others	\$ 20,780		\$ 295	\$ 20,485
Total assets	<u>\$ 20,780</u>	<u>\$...</u>	<u>\$ 295</u>	<u>\$ 20,485</u>
LIABILITIES				
Bail bonds and fees payable Justice Court	\$ 20,780		\$ 295	\$ 20,485
Total liabilities	<u>\$ 20,780</u>	<u>\$...</u>	<u>\$ 295</u>	<u>\$ 20,485</u>
<u>457 DEFERRED COMPENSATION</u>				
ASSETS				
Investment	\$ 461,889	\$ 151,086	\$ 28,856	\$ 584,119
Total assets	<u>\$ 461,889</u>	<u>\$ 151,086</u>	<u>\$ 28,856</u>	<u>\$ 584,119</u>
LIABILITIES				
Retirement benefits payable	\$ 461,889	\$ 151,086	\$ 28,856	\$ 584,119
Total liabilities	<u>\$ 461,889</u>	<u>\$ 151,086</u>	<u>\$ 28,856</u>	<u>\$ 584,119</u>
<u>MISCELLANEOUS AGENCY FUNDS</u>				
ASSETS				
Cash	\$ 85,410	\$ 51,234	\$ 1,514	\$ 135,130
Total assets	<u>\$ 85,410</u>	<u>\$ 51,234</u>	<u>\$ 1,514</u>	<u>\$ 135,130</u>

UINTAH COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1995

	BALANCE JANUARY 1, 1995	NET CHANGE		BALANCE DECEMBER 31, 1995
		ADDITIONS	DEDUCTIONS	
<u>MISCELLANEOUS AGENCY FUNDS</u>				
<u>(Continued)</u>				
LIABILITIES				
Uintah Scenic By Way	\$ 22,400	\$ 27,038		\$ 49,438
Appraisal Trust	32,350	3,382		35,732
U.C. Employee Fund	2,575		\$ 507	2,068
U.C. Wellness Program	492	726		1,218
Cobra insurance	7		7	
Building permits/tax	157		60	97
Vending Machines	1,124	198		1,322
Jail Trust	510		20	490
Uintah Basin Counseling, DUI	1,468			1,468
Clerk/Auditor		5,344		5,344
USU Adult Classes	698		8	690
Clerk Trust	870		390	480
Search and Rescue	5,557	3,022		8,579
Museum perm fixtures	3,459	362		3,821
Day care funds	432		401	31
Mail room postage	1,720	2,239		3,959
Bake sale money	3,503		121	3,382
Warrants payable	8,088	8,923		17,011
Total liabilities	<u>\$ 85,410</u>	<u>\$ 51,234</u>	<u>\$ 1,514</u>	<u>\$ 135,130</u>

UINTAH COUNTY
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1995

	<u>BALANCE</u> <u>JANUARY 1,</u> <u>1995</u>	<u>NET CHANGE</u>		<u>BALANCE</u> <u>DECEMBER 31,</u> <u>1995</u>
		<u>ADDITIONS</u>	<u>DEDUCTIONS</u>	
<u>TOTALS – ALL AGENCY FUNDS</u>				
ASSETS				
Cash	\$ 9,349,015	\$ 16,204,085	\$ 24,113,689	\$ 1,439,411
Cash in custody of other	20,780		295	20,485
Investments – restricted	461,889	151,086	28,856	584,119
Taxes receivable	68,193	57,521	68,193	57,521
Total assets	<u>\$ 9,899,877</u>	<u>\$ 16,412,692</u>	<u>\$ 24,211,033</u>	<u>\$ 2,101,536</u>
LIABILITIES				
Warrants payable	\$ 8,088	\$ 8,923		\$ 17,011
Bail, bonds and fees payable	20,780		\$ 295	20,485
Refundable bonds payable	1,350		500	850
Retirement benefits payable	461,889	151,086	28,856	584,119
Due to taxing units	2,860,706	1,110,861	2,860,706	1,110,861
Unapportioned taxes and taxes held for refunds	207,265	250,091	207,265	250,091
Miscellaneous funds payable	77,322	42,311	1,514	118,119
Total liabilities	<u>\$ 3,637,400</u>	<u>\$ 1,563,272</u>	<u>\$ 3,099,136</u>	<u>\$ 2,101,536</u>

UINTAH COUNTY
COMBINING BALANCE SHEET - FIDUCIARY FUND TYPES - EXPENDABLE TRUST FUNDS
DECEMBER 31, 1995

	CEMETERY										TOTALS		
	MAESER	ROCKPOINT	JENSEN	LEOTA	HAYDEN	LAPOINT	DRYFORK	AVALON	GUSHER	TRIDELL	GIRT TRUST	DECEMBER 31, 1995	DECEMBER 31, 1994
<u>ASSETS</u>													
Unrestricted cash	\$ 7,266	\$ 3,118	\$ 2,152	\$ 2,447	\$ 816	\$ 1,961	\$ 14,843	\$ 2,196	\$ 499	\$ 255		\$ 35,553	\$ 27,831
Restricted – cash	130,517	11,705	62,872	1,412	328	1,052	6,032	328	1,640	806	\$ 40,364	257,056	206,800
– investments													39,400
Total assets	<u>\$ 137,783</u>	<u>\$ 14,823</u>	<u>\$ 65,024</u>	<u>\$ 3,859</u>	<u>\$ 1,144</u>	<u>\$ 3,013</u>	<u>\$ 20,875</u>	<u>\$ 2,524</u>	<u>\$ 2,139</u>	<u>\$ 1,061</u>	<u>\$ 40,364</u>	<u>\$ 292,609</u>	<u>\$ 274,110</u>
<u>LIABILITIES AND FUND EQUITY</u>													
LIABILITIES:													
Accounts payable	\$ 56	\$ 49		\$ 15		\$ 39		\$ 14		\$ 39		\$ 212	\$ 622
Warrants payable	223	60				2			\$ 100	125		510	782
Acc. Wages & Benefits	771	370				107						1,248	694
Total liabilities	<u>\$ 1,050</u>	<u>\$ 479</u>	<u>\$...</u>	<u>\$ 15</u>	<u>\$...</u>	<u>\$ 148</u>	<u>\$...</u>	<u>\$ 14</u>	<u>\$ 100</u>	<u>\$ 164</u>	<u>\$...</u>	<u>\$ 1,970</u>	<u>\$ 2,098</u>
FUND EQUITY:													
Reserved	\$ 130,517	\$ 11,705	\$ 62,872	\$ 1,412	\$ 328	\$ 1,052	\$ 6,032	\$ 328	\$ 1,640	\$ 806	\$ 40,364	\$ 257,056	\$ 245,172
Unrestricted	6,216	2,639	2,152	2,432	816	1,813	14,843	2,182	399	91		33,583	26,840
Total fund equity	<u>\$ 136,733</u>	<u>\$ 14,344</u>	<u>\$ 65,024</u>	<u>\$ 3,844</u>	<u>\$ 1,144</u>	<u>\$ 2,865</u>	<u>\$ 20,875</u>	<u>\$ 2,510</u>	<u>\$ 2,039</u>	<u>\$ 897</u>	<u>\$ 40,364</u>	<u>\$ 290,639</u>	<u>\$ 272,012</u>
Total liabilities and fund equity	<u>\$ 137,783</u>	<u>\$ 14,823</u>	<u>\$ 65,024</u>	<u>\$ 3,859</u>	<u>\$ 1,144</u>	<u>\$ 3,013</u>	<u>\$ 20,875</u>	<u>\$ 2,524</u>	<u>\$ 2,139</u>	<u>\$ 1,061</u>	<u>\$ 40,364</u>	<u>\$ 292,609</u>	<u>\$ 274,110</u>

UINTAH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL SPECIAL REVENUE FUNDS
DECEMBER 31, 1995

	MUNICIPAL SERVICES	FLOOD CONTROL	HISTORIC PRESER- VATION	COUNCIL ON AGING	TRANSIENT ROOM TAX	FOOD SERVICE TAX	TORT LIABILITY	LIBRARY FUNDS	UINTAH HEALTH DISTRICT	MENTAL HEALTH	LIBRARY BOARD	COUNTY CENTENNIAL	911 EMERGENCY SERVICE	TOTALS DECEMBER 31, 1995
REVENUES:														
Taxes	\$ 919,447	\$ 63,233			\$ 122,233	\$ 126,005	\$ 128,821	\$ 400,329						\$ 1,760,068
Licenses and Permits	68,201													68,201
Intergovernmental revenues	692,944	152,254		\$ 299,752				14,393	\$ 1,534,802	\$ 2,186,941		\$ 11,304		4,892,390
Charges for services	497,788			53,959					107,369		\$ 26,187		\$ 59,848	745,154
Miscellaneous	47,063	17,135	\$ 907	4,083		1,898	8,473	12,090	22,397	81,396	1,178	1,985	1,888	200,114
Contributions	3,000			628							4,724			8,431
Total revenues	\$ 2,228,443	\$ 232,622	\$ 907	\$ 358,422	\$ 122,233	\$ 127,903	\$ 137,294	\$ 426,812	\$ 1,664,568	\$ 2,268,337	\$ 32,089	\$ 13,289	\$ 61,736	\$ 7,674,655
EXPENDITURES:														
Current:														
General government	\$ 2,149,053						\$ 129,034	\$ 390,363						\$ 2,668,450
Public health				\$ 441,593					\$ 1,520,674	\$ 2,051,705			\$ 45,669	4,059,641
Parks, recreation and public property		\$ 310,583									\$ 29,612	\$ 9,317		349,512
Conservation and economic development					\$ 128,592	\$ 119,999								248,591
Capital outlay									749					749
Total expenditures	\$ 2,149,053	\$ 310,583	\$...	\$ 441,593	\$ 128,592	\$ 119,999	\$ 129,034	\$ 390,363	\$ 1,521,423	\$ 2,051,705	\$ 29,612	\$ 9,317	\$ 45,669	\$ 7,326,943
Excess revenues over (under) expenditures	\$ 79,390	\$ (77,961)	\$ 907	\$ (83,171)	\$ (6,359)	\$ 7,904	\$ 8,260	\$ 36,449	\$ 143,145	\$ 216,632	\$ 2,477	\$ 3,972	\$ 16,067	\$ 347,712
OTHER FINANCING SOURCES (USES):														
Operating transfers in				\$ 95,810										\$ 95,810
Total other financing sources	\$...	\$...	\$...	\$ 95,810	\$...	\$...	\$...	\$...	\$...	\$...	\$...	\$...	\$...	\$ 95,810
Excess of revenues and other financing sources over (under) expenditures	\$ 79,390	\$ (77,961)	\$ 907	\$ 12,639	\$ (6,359)	\$ 7,904	\$ 8,260	\$ 36,449	\$ 143,145	\$ 216,632	\$ 2,477	\$ 3,972	\$ 16,067	\$ 443,522
FUND BALANCES,														
January 1	966,660	392,642	16,159	(5,819)	7,771	32,726	180,735	290,662	293,265	566,443	15,496	15,022	39,183	2,810,945
Prior period adjustment	(58,063)													(58,063)
FUND BALANCES,														
December 31	\$ 987,987	\$ 314,681	\$ 17,066	\$ 6,820	\$ 1,412	\$ 40,630	\$ 188,995	\$ 327,111	\$ 436,410	\$ 783,075	\$ 17,973	\$ 18,994	\$ 55,250	\$ 3,196,404

UINTAH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
ALL DEBT SERVICE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1995

	<u>GENERAL DEBT SERVICE</u>	<u>BUILDING AUTHORITY DEBT SERVICE</u>	<u>TOTALS</u>	<u>DECEMBER 31, 1995</u>	<u>DECEMBER 31, 1994</u>
REVENUES:					
Taxes	\$ 715		\$ 715	\$ 3,921	
Miscellaneous	283,797	\$ 29,866	313,663	290,315	
Total revenues	\$ 284,512	\$ 29,866	\$ 314,378	\$ 294,236	
EXPENDITURES:					
Debt Service –					
Principal retirement	\$ 12,833	\$ 25,000	\$ 37,833	\$ 37,833	
Interest and fiscal charges	300	710	1,010	1,010	
Total expenditures	\$ 13,133	\$ 25,710	\$ 38,843	\$ 38,843	
Excess of revenue over (under) expenditures	\$ 271,379	\$ 4,156	\$ 275,535	\$ 255,393	
FUND BALANCES, January 1	3,509,942	8,778	3,518,720	3,263,327	
FUND BALANCES, December 31	<u>\$ 3,781,321</u>	<u>\$ 12,934</u>	<u>\$ 3,794,255</u>	<u>\$ 3,518,720</u>	

UINTAH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1995

	MBA CARE CENTER BUILDING	MBA FIRE STATION	OTHER CAPITAL PROJECTS	WHITE ROCKS HIGHWAY	TOTALS DECEMBER 31, 1995
REVENUES:					
Intergovernmental revenues			\$ 146,192	\$ 333,932	\$ 480,124
Miscellaneous	\$ 763	\$ 832	67,439	108	69,142
Total revenues	\$ 763	\$ 832	\$ 213,631	\$ 334,040	\$ 549,266
EXPENDITURES:					
Capital outlay		\$ 50,000	\$ 316,545	\$ 311,278	\$ 677,823
Total expenditures	\$...	\$ 50,000	\$ 316,545	\$ 311,278	\$ 677,823
Excess of revenue over (under) expenditures	\$ 763	\$ (49,168)	\$ (102,914)	\$ 22,762	\$ (128,557)
OTHER FINANCING SOURCES (USES):					
Operating transfers in			\$ 240,564	\$ 250,000	\$ 490,564
Operating transfers (out)	\$ (25,200)	\$ (3,329)			(28,529)
Total other financing sources (uses)	\$ (25,200)	\$ (3,329)	\$ 240,564	\$ 250,000	\$ 462,035
Excess of revenue and other financing sources over (under) expenditures and other uses	\$ (24,437)	\$ (52,497)	\$ 137,650	\$ 272,762	\$ 333,478
FUND BALANCES, January 1	24,437	53,117	1,070,415		1,147,969
FUND BALANCES, December 31	\$...	\$ 620	\$ 1,208,065	\$ 272,762	\$ 1,481,447

UTAH COUNTY
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 EXPENDABLE TRUST FUNDS
 FOR THE YEAR ENDING DECEMBER 31, 1995

	CEMETERY										TOTALS		
	MAESER	ROCKPOINT	JENSEN	LEOTA	HAYDEN	LAPOINT	DRYFORK	AVALON	GUSHER	TRIDELL	GIRT TRUST	DECEMBER 31, 1995	DECEMBER 31 1994
REVENUES:													
Charges for services	\$ 5,350	\$ 3,500	\$ 1,050	\$ 440	\$ 40	\$ 125	\$ 910		\$ 250	\$ 200		\$ 11,865	\$ 12,975
Miscellaneous	7,610	1,074	3,638	195	88	616	1,099	\$ 139	126	125	\$ 6,149	20,859	16,449
Total revenues	\$ 12,960	\$ 4,574	\$ 4,688	\$ 635	\$ 128	\$ 741	\$ 2,009	\$ 139	\$ 376	\$ 325	\$ 6,149	\$ 32,724	\$ 29,424
EXPENDITURES:													
Public health											\$ 5,256	\$ 5,256	
Parks, recreation and public property	\$ 19,045	\$ 13,692	\$ 9,026	\$ 195	\$ 864	\$ 9,114	\$ 305	\$ 195	\$ 888	\$ 2,692		56,016	\$ 51,418
Total expenditures	\$ 19,045	\$ 13,692	\$ 9,026	\$ 195	\$ 864	\$ 9,114	\$ 305	\$ 195	\$ 888	\$ 2,692	\$ 5,256	\$ 61,272	\$ 51,418
Excess revenues over (under) expenditures	\$ (6,085)	\$ (9,118)	\$ (4,338)	\$ 440	\$ (736)	\$ (8,373)	\$ 1,704	\$ (56)	\$ (512)	\$ (2,367)	\$ 893	\$ (28,548)	\$ (21,994)
OTHER FINANCING SOURCES (USES):													
Transfer in	19,695	11,460	4,330	610	900	4,000	2,110	710	650	2,710		47,175	50,130
FUND BALANCES, January 1,	123,123	12,002	65,032	2,794	980	7,238	17,061	1,856	1,901	554	39,471	272,012	243,876
FUND BALANCES, December 31,	\$ 136,733	\$ 14,344	\$ 65,024	\$ 3,844	\$ 1,144	\$ 2,865	\$ 20,875	\$ 2,510	\$ 2,039	\$ 897	\$ 40,364	\$ 290,639	\$ 272,012

UINTAH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL HEALTH DISTRICT FUNDS
FOR THE YEAR ENDING DECEMBER 31, 1995

	IMMUNIZATION 94-3158	CASE MANAGEMENT 93-3111	DIABETES TODAY 95-1060	DIABETES TODAY 96-1391	GENERAL FUNDS 94-3168	GENERAL HEALTH	CHEC 95-1133	CHEC 96-0506	PREVENTION BLOCK 93-1257	PREVENTION BLOCK 96-1350	TOBACCO FREE UTAH 95-1117
REVENUES:											
Intergovernmental	\$ 46,648	\$ 5,543	\$ 1,047	\$ 455	\$ 22,403	\$ 26,884	\$ 35,011	\$ 31,905	\$ 7,241	\$ 16,815	\$ 4,102
Charges for services											
Miscellaneous											
Total revenues	\$ 46,648	\$ 5,543	\$ 1,047	\$ 455	\$ 22,403	\$ 26,884	\$ 35,011	\$ 31,905	\$ 7,241	\$ 16,815	\$ 4,102
EXPENDITURES:											
Public health	\$ 46,648	\$ 5,543	\$ 1,047	\$ 455	\$ 22,403	\$ 26,884	\$ 35,011	\$ 31,905	\$ 7,241	\$ 16,815	\$ 4,102
Excess revenues over (under) expenditures											
FUND BALANCES, January 1,											
FUND BALANCES, December 31,	\$...	\$...	\$...	\$...	\$...	\$...	\$...	\$...	\$...	\$...	\$...

UINTAH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
ALL HEALTH DISTRICT FUNDS
FOR THE YEAR ENDING DECEMBER 31, 1995

	HTV/ AIDS	WIC ADMIN. 95-1415	WIC FOOD VOUCHERS 95-1415	WIC ADMIN. 96-1394	WIC FOOD VOUCHERS 96-1394	TOBACCO FREE UTAH 96-1354	COMM BASED 95-2914	LHD ENV SVC 94-0534	APEX PLANNING 95-2722	STD 94-0152	TOBACCO CONTROL 95-2639	INFANT DEVELOPMENT 96-0262	LOCAL MATCH	INFANT DEVELOPMENT 95-0077	TOTALS
REVENUES:															
Intergovernmental	\$ 1,000	\$ 130,162	\$ 433,128	\$ 36,748	\$ 159,560	\$ 7,513	\$ 11,306	\$ 12,448	\$ 8,000	\$ 418	\$ 3,141	\$ 4,587	\$ 520,691	\$ 8,046	\$ 1,534,802
Charges for services													107,369		107,369
Miscellaneous													22,397		22,397
Total revenues	\$ 1,000	\$ 130,162	\$ 433,128	\$ 36,748	\$ 159,560	\$ 7,513	\$ 11,306	\$ 12,448	\$ 8,000	\$ 418	\$ 3,141	\$ 4,587	\$ 630,457	\$ 8,046	\$ 1,664,568
EXPENDITURES:															
Public health	\$ 1,000	\$ 130,162	\$ 433,128	\$ 36,748	\$ 159,560	\$ 7,513	\$ 11,306	\$ 12,448	\$ 8,000	\$ 418	\$ 3,141	\$ 4,587	\$ 506,563	\$ 8,046	\$ 1,520,674
Capital outlay													749		749
Total expenditures	\$ 1,000	\$ 130,162	\$ 433,128	\$ 36,748	\$ 159,560	\$ 7,513	\$ 11,306	\$ 12,448	\$ 8,000	\$ 418	\$ 3,141	\$ 4,587	\$ 507,312	\$ 8,046	\$ 1,521,423
Excess revenues over (under) expenditures													\$ 143,145		\$ 143,145
FUND BALANCES, January 1,													293,265		293,265
FUND BALANCES, December 31,	\$...	\$...	\$...	\$...	\$...	\$...	\$...	\$...	\$...	\$...	\$...	\$...	\$ 436,410	\$...	\$ 436,410

UINTAH COUNTY
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
RETAINED EARNINGS/FUND BALANCES – ALL ENTERPRISE FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1995

					TOTALS	
	LANDFILL	TELECOM- MUNICIPATION	WESTERN PARK	CARE CENTER	DECEMBER 31, 1995	DECEMBER 31, 1994
OPERATING REVENUES:						
Charges for services	\$ 178,112	\$ 123,393	\$ 112,975	\$ 1,737,081	\$ 2,151,561	\$ 2,014,158
Total operating revenues	\$ 178,112	\$ 123,393	\$ 112,975	\$ 1,737,081	\$ 2,151,561	\$ 2,014,158
OPERATING EXPENSES:						
Bad debt						\$ 1,904
Employee salaries and benefits	\$ 152,871	\$ 27,251	\$ 229,942	\$ 1,640,806	\$ 2,050,870	\$ 1,829,177
Medical supplies				42,751	42,751	58,653
Office supplies	954	415	2,858	13,243	17,470	15,129
Food and kitchen supplies				92,245	92,245	90,089
Other supplies and services	15,121		13,169	59,234	87,524	48,361
Contractual services	16,000	66,414		109,999	192,413	128,580
Utilities	2,887		51,810	34,930	89,627	104,498
Fuel and oil	11,262		2,124	17,080	30,466	27,319
Repairs and maintenance	13,129	30,637	65,300	24,933	133,999	91,224
Depreciation	70,145	22,009	121,961	70,242	284,357	223,964
Equipment rental				2,619	2,619	2,464
Miscellaneous				18,482	18,482	17,664
Advertising			2,966	635	3,601	3,636
Travel	1,214		1,599	1,694	4,507	5,377
Seminars		221		4,568	4,789	5,063
Membership				7,995	7,995	4,750
Telephone	399		5,811	8,275	14,485	8,325
State assessment				28,910	28,910	23,348
Total expenditures	\$ 283,982	\$ 146,947	\$ 497,540	\$ 2,178,641	\$ 3,107,110	\$ 2,689,525
Operating income/(loss)	\$ (105,870)	\$ (23,554)	\$ (384,565)	\$ (441,560)	\$ (955,549)	\$ (675,367)
NON-OPERATING REVENUES						
(EXPENSES):						
Taxes	\$ 70,444		\$ 40,676	\$ 401,211	\$ 512,331	\$ 501,446
Interest revenue	4,843	2,244	3,172	11,978	22,237	17,702
Sale of assets			(1,713)	(2,772)	(4,485)	(999)
Miscellaneous revenue	1,390	176	12,328	1,238	15,132	2,278
Interest expense	(7,275)		(8,206)	(11,256)	(26,737)	(16,938)
Total non-operating revenues (expenses)	\$ 69,402	\$ 2,420	\$ 46,257	\$ 400,399	\$ 518,478	\$ 503,489
Income/(loss) before operating transfers	\$ (36,468)	\$ (21,134)	\$ (338,308)	\$ (41,161)	\$ (437,071)	\$ (171,878)
OPERATING TRANSFERS IN (OUT):						
Transfer (out)				(37,310)	(37,310)	
Transfer in	51,652		336,533	58,398	446,583	521,243
Net income/(loss)	\$ 15,184	\$ (21,134)	\$ (1,775)	\$ (20,073)	\$ (27,798)	\$ 349,365
RETAINED EARNINGS/FUND BALANCES, January 1,	468,854	155,619	680,602	(313,403)	991,672	642,307
RETAINED EARNINGS/FUND BALANCES, December 31,	\$ 484,038	\$ 134,485	\$ 678,827	\$ (333,476)	\$ 963,874	\$ 991,672

UINTAH COUNTY
COMBINING STATEMENTS OF CASH FLOWS
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1995

						NON- EXPENDABLE TRUST	TOTAL
	LANDFILL	TELECOM- MUNICIPATION	WESTERN PARK	CARE CENTER	INTERNAL SERVICE	TAX STABILITY	DECEMBER 31, 1995
CASH FLOWS FROM OPERATING ACTIVITIES:							
Cash received from customers	\$ 170,423	\$ 122,320	\$ 101,892	\$ 1,724,375	\$ 785,352		\$ 2,904,362
Cash payments to suppliers	(61,805)	(77,472)	(138,392)	(502,847)	(865,725)		(1,646,241)
Cash payments to employees	(142,828)	(25,643)	(216,005)	(1,552,669)			(1,937,145)
Net cash provided (used) by operating activities	\$ (34,210)	\$ 19,205	\$ (252,505)	\$ (331,141)	\$ (80,373)	\$...	\$ (679,024)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:							
Taxes collected	\$ 96,797		\$ 40,676	\$ 567,105			\$ 704,578
Operating transfers in	51,652		336,533	58,398			446,583
Operating transfers out				(37,310)		\$ (116,796)	(154,106)
Miscellaneous	1,390	\$ 176	12,328	1,238			15,132
Net cash provided (used) by non-capital financing activities	\$ 149,839	\$ 176	\$ 389,537	\$ 589,431	\$...	\$ (116,796)	\$ 1,012,187
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:							
Interest expense	\$ (7,275)		\$ (8,206)	\$ (11,256)			\$ (26,737)
Debt retirement	(63,157)		(23,000)				(86,157)
Construction and acquisition of capital assets	(243,385)	\$ (1,600)	(93,561)	(85,841)			(424,387)
Sales of fixed assets			(15,390)				(15,390)
Capital lease financing	231,732						231,732
Net cash flows provided (used) by capital and related financing activities	\$ (82,085)	\$ (1,600)	\$ (140,157)	\$ (97,097)	\$...	\$...	\$ (320,939)
CASH FLOWS FROM INVESTING ACTIVITIES:							
Interest income	\$ 4,843	\$ 2,244	\$ 3,172	\$ 11,978	\$ 18,938	\$ 117,238	\$ 158,413
Net cash flow provided by investing activities	\$ 4,843	\$ 2,244	\$ 3,172	\$ 11,978	\$ 18,938	\$ 117,238	\$ 158,413
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$ 38,387	\$ 20,025	\$ 47	\$ 173,171	\$ (61,435)	\$ 442	\$ 170,637
CASH AND CASH EQUIVALENTS, January 1,	102,036	30,974	374,526	(120,887)	388,889	2,009,432	2,784,970
CASH AND CASH EQUIVALENTS, December 31,	\$ 140,423	\$ 50,999	\$ 374,573	\$ 52,284	\$ 327,454	\$ 2,009,874	\$ 2,955,607

UINTAH COUNTY
COMBINING STATEMENTS OF CASH FLOWS
ALL PROPRIETARY FUND TYPES AND SIMILAR TRUST FUNDS
FOR THE YEAR ENDED DECEMBER 31, 1995

	<u>LANDFILL</u>	<u>TELECOM- MUNICIPATION</u>	<u>WESTERN PARK</u>	<u>CARE CENTER</u>	<u>INTERNAL SERVICE</u>	<u>NON- EXPENDABLE TRUST TAX STABILITY</u>	<u>TOTAL DECEMBER 31, 1995</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:							
Operating income (loss)	\$ (105,870)	\$ (23,554)	\$ (384,565)	\$ (441,560)	\$ (147,120)		\$ (1,102,669)
Adjustment to reconcile operating income to net cash provided (used) by operating activities:							
Depreciation	70,145	22,009	121,961	70,242			284,357
(Increase) decrease in -							
Accounts receivable	(7,689)	(1,073)	(11,083)	(12,706)			(32,551)
Inventory			(2,837)	(7,160)			(9,997)
Increase (decrease) in -							
Accounts payable	997	14,390	9,722	19,612	76,710		121,431
Warrants payable	(1,836)	5,825	360	(47,706)	(9,963)		(53,320)
Acc. wages and benefits	10,043	1,608	13,937	88,137			113,725
Net cash provided (used) by operating activities	<u>\$ (34,210)</u>	<u>\$ 19,205</u>	<u>\$ (252,505)</u>	<u>\$ (331,141)</u>	<u>\$ (80,373)</u>	<u>\$...</u>	<u>\$ (679,024)</u>

SCHEDULE 1

**UINTAH COUNTY
GENERAL FUND
ANALYSIS OF DETAILED REVENUES COMPARED WITH PRIOR YEAR
FOR THE YEAR ENDED DECEMBER 31, 1995**

	<u>DECEMBER 31,</u>	
	<u>1995</u>	<u>1994</u>
TAXES:		
Property taxes	\$ 3,790,608	\$ 3,662,429
General sales and use taxes		311,038
Total taxes	\$ 3,790,608	\$ 3,973,467
LICENSES AND PERMITS:		
Business licenses and permits	\$ 23,746	\$ 34,681
Non-business licenses and permits	2,367	2,756
Total licenses and permits	\$ 26,113	\$ 37,437
INTERGOVERNMENTAL REVENUES:		
Federal sources —		
Forest reserve	\$ 29,713	
Bureau of Reclamation	123,000	
Community development block grant	8,000	\$ 57,685
Total federal sources	\$ 160,713	\$ 57,685
State sources —		
Class "B" and "C" road allotment	\$ 1,378,160	\$ 1,303,054
Other state sources	14,318	16,736
Total state sources	\$ 1,392,478	\$ 1,319,790
Other units —		
Special Service District	\$ 692,842	\$ 948,852
Ballard reimbursements	43,281	43,192
Weed spraying	49,538	9,931
Ballard C—Road	38,037	
Vernal City	6,346	18,644
Convention Bureau	101,415	122,104
Total other units	\$ 931,459	\$ 1,142,723
Total intergovernmental revenues	\$ 2,484,650	\$ 2,520,198

SCHEDULE 1
(Continued)

UINTAH COUNTY
GENERAL FUND
ANALYSIS OF DETAILED REVENUES COMPARED WITH PRIOR YEAR
FOR THE YEAR ENDED DECEMBER 31, 1995

	<u>DECEMBER 31,</u>	
	<u>1995</u>	<u>1994</u>
CHARGES FOR SERVICES:		
General government –		
Administrative fees	\$ 10,340	\$ 30,046
Recording fees	113,735	136,734
Clerk–Auditor fee	12,967	
Zoning and subdivision fees	3,527	1,770
Treasurer’s fees	193	65
Service Center billings	3,577	
Total general government	<u>\$ 144,339</u>	<u>\$ 168,615</u>
Public safety –		
Other protective services		\$ 185,243
Medical reimbursement		8,389
Total public safety	<u>\$...</u>	<u>\$ 193,632</u>
Other charges for services –		
Other		\$ 20,263
Total other charges for services	<u>\$...</u>	<u>\$ 20,263</u>
Total charges for services	<u>\$ 144,339</u>	<u>\$ 382,510</u>
FINES AND FORFEITURES:		
Court fines	<u>\$ 191,642</u>	<u>\$ 191,020</u>
Total fines and forfeitures	<u>\$ 191,642</u>	<u>\$ 191,020</u>

SCHEDULE 1
(Continued)

UINTAH COUNTY
GENERAL FUND
ANALYSIS OF DETAILED REVENUES COMPARED WITH PRIOR YEAR
FOR THE YEAR ENDED DECEMBER 31, 1995

	<u>DECEMBER 31,</u>	
	<u>1995</u>	<u>1994</u>
MISCELLANEOUS REVENUES:		
Interest income	\$ 348,446	\$ 319,453
Rents and concessions	119,880	115,920
Sale of material, supplies and equipment		10,016
Oil lease	3,403	13,919
O&M Reimbursement	45,312	45,312
Other	14,216	35,899
	<u>531,257</u>	<u>540,519</u>
Total miscellaneous revenues	\$ 531,257	\$ 540,519
OTHER FINANCING SOURCES (USES):		
Capital Lease financing	\$ 287,609	
	<u>287,609</u>	
Total other financing sources	\$ 287,609	\$...
Total revenues and other financing sources — general fund	<u>\$ 7,456,218</u>	<u>\$ 7,645,151</u>

**UINTAH COUNTY
GENERAL FUND
ANALYSIS OF EXPENDITURES -- BUDGETED AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1995**

DETAIL OF ACTUAL EXPENDITURES

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>	<u>SALARIES, WAGES AND BENEFITS</u>	<u>MATERIALS, SUPPLIES AND SERVICES</u>	<u>OTHER CHARGES</u>	<u>CAPITAL OUTLAY</u>
GENERAL GOVERNMENT:							
Commission	\$ 176,100	\$ 174,504	\$ 1,596	\$ 162,238	\$ 12,116	\$ 150	\$...
Judicial --							
Justice court	\$ 99,900	\$ 98,517	\$ 1,383	\$ 89,877	\$ 8,007	\$ 633	
Public defender	124,000	121,254	2,746		121,254		
Total judicial	\$ 223,900	\$ 219,771	\$ 4,129	\$ 89,877	\$ 129,261	\$ 633	\$...
Administrative --							
Personnel/Administrator	\$ 72,750	\$ 69,364	\$ 3,386	\$ 62,938	\$ 6,426		
Clerk/Auditor	227,150	225,489	1,661	188,746	36,279		\$ 464
Treasurer	165,910	154,860	11,050	125,884	28,677	\$ 100	199
Recorder	205,600	194,186	11,414	172,123	20,497	879	687
Attorney	314,865	311,564	3,301	266,961	34,357		10,246
Assessor	273,200	252,696	20,504	204,834	45,582	1,712	568
Non-departmental	249,470	248,394	1,076		119,124	103,270	26,000
Data processing	667,560	666,013	1,547	189,554	96,778	161,950	217,731
Purchase agent	21,700	12,484	9,216	5,718	618	6,148	
Geographical info system	146,000	135,097	10,903	71,009	48,173		15,915
Building and grounds	279,500	265,405	14,095	116,933	128,738		19,734
Total administrative	\$ 2,623,705	\$ 2,535,552	\$ 88,153	\$ 1,404,700	\$ 565,249	\$ 274,059	\$ 291,544
Total general government	\$ 3,023,705	\$ 2,929,827	\$ 93,878	\$ 1,656,815	\$ 706,626	\$ 274,842	\$ 291,544
PUBLIC SAFETY:							
Fire control	\$ 50,000	\$ 49,227	\$ 773			\$ 49,227	
Other protection --							
Emergency services	2,500	972	1,528		\$ 765	207	
Weed control	153,466	148,320	5,146	\$ 59,688	58,896	11,406	\$ 18,330
BLM weed control	13,500	13,114	386	13,114			
Total public safety	\$ 219,466	\$ 211,633	\$ 7,833	\$ 72,802	\$ 59,661	\$ 60,840	\$ 18,330
PUBLIC HEALTH:							
Indigent	\$ 6,000	\$ 2,473	\$ 3,527		\$ 2,473		
Public health	71,577	71,577			71,577		
Mental health	67,112	67,112			67,112		
Total public health	\$ 144,689	\$ 141,162	\$ 3,527	\$...	\$ 141,162	\$...	\$...

**UINTAH COUNTY
GENERAL FUND
ANALYSIS OF EXPENDITURES – BUDGETED AND ACTUAL
FOR THE YEAR ENDED DECEMBER 31, 1995**

	DETAIL OF ACTUAL EXPENDITURES						
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	SALARIES, WAGES AND BENEFITS	MATERIALS, SUPPLIES AND SERVICES	OTHER CHARGES	CAPITAL OUTLAY
HIGHWAY AND PUBLIC IMPROVEMENT:							
Highways –							
County roads	\$ 2,487,989	\$ 1,295,892	\$ 1,192,097	\$ 537,128	\$ 211,461	\$ 200,679	\$ 346,624
Class "B" roads	1,682,000	1,681,170	830		1,681,170		
Service shop	206,400	191,014	15,386	151,826	32,688		6,500
Total highway	\$ 4,376,389	\$ 3,168,076	\$ 1,208,313	\$ 688,954	\$ 1,925,319	\$ 200,679	\$ 353,124
Airport –							
Airport maintenance and operation	\$ 73,650	\$ 51,245	\$ 22,405	\$ 19,303	\$ 31,942	\$...	\$...
Total highway and public improvement	\$ 4,450,039	\$ 3,219,321	\$ 1,230,718	\$ 708,257	\$ 1,957,261	\$ 200,679	\$ 353,124
PARKS, RECREATION AND PUBLIC PROPERTY:							
Recreation	\$ 204,000	\$ 204,000			\$ 204,000		
Cemeteries	81,175	74,167	7,008		74,167		
Total parks, recreation and public property	\$ 285,175	\$ 278,167	\$ 7,008	\$...	\$ 278,167	\$...	\$...
CONSERVATION AND ECONOMIC DEVELOPMENT:							
Agriculture and extension service	\$ 69,700	\$ 65,923	\$ 3,777	\$ 28,091	\$ 11,809	\$ 2,923	\$ 23,100
Fairs and exhibits	60,535	55,144	5,391	4,150	5,100	45,894	
CDBG Grants	8,000	8,000			8,000		
Associations	68,500	60,796	7,704			60,796	
Convention bureau	138,500	137,856	644	31,405	40,225	66,226	
Economic development	48,790	41,616	7,174	30,574	11,042		
Total conservation and economic development	\$ 394,025	\$ 369,335	\$ 24,690	\$ 94,220	\$ 76,176	\$ 175,839	\$ 23,100
OTHER FINANCING USES:							
Operating transfers out	\$ 891,001	\$ 877,330	\$ 13,671	\$...	\$...	\$ 877,330	\$...
Total expenditures	\$ 9,408,100	\$ 8,026,775	\$ 1,381,325	\$ 2,532,094	\$ 3,219,053	\$ 1,589,530	\$ 686,098

UINTAH COUNTY
SCHEDULE OF CURRENT TAXES LEVIED, COLLECTED AND TREASURER'S RELIEF
FOR THE 1995 PROPERTY TAX YEAR

TAX UNITS	TAXABLE VALUE	TAX RATE	TOTAL TAXES LEVIED	TREASURER'S RELIEF				NET TAXES COLLECTED	PERCENT	OTHER COLLECTIONS				
				UNPAID TAXES	ABATEMENTS	OTHER	TOTAL			FEES IN LIEU	MISC. COLLECTED	DELINQUENCIES		
												TAX	INTEREST/ PENALTY	
COUNTY FUNDS:														
General fund	1,270,579,420	0.002147	\$ 2,727,934	\$ 75,608	\$ 2,594	\$ (5,389)	\$ 72,813	\$ 2,655,121	0.973	\$ 248,530	\$ (35,474)	\$ 67,169	\$ 58,916	
Debt service	1,270,579,420	0.000000							0.973		(1,779)	1,544	243	
Tort liability	1,270,579,420	0.000093	118,164	3,275	112	(233)	3,154	115,010	0.973	10,764	(1,268)	2,519	193	
Flood control	1,270,579,420	0.000039	49,533	1,374	47	(98)	1,323	48,230	0.973	4,515	(646)	1,232	97	
Landfill	1,270,579,420	0.000050	63,529	1,761	60	(126)	1,695	61,834	0.973	5,788	(528)	1,276	80	
Library	1,270,579,420	0.000289	367,197	10,177	349	(725)	9,801	357,396	0.973	33,454	(4,373)	8,783	655	
Care Center	1,270,579,420	0.000289	367,197	10,177	349	(725)	9,801	357,396	0.973	33,454	(2,377)	6,976	379	
Assessing and collecting	1,270,579,420	0.000496	630,207	17,467	599	(1,245)	16,821	613,386	0.973	57,415	(9,073)	16,911	1,318	
Total County Funds			\$ 4,323,781	\$ 119,839	\$ 4,110	\$ (8,541)	\$ 115,408	\$ 4,208,373		\$ 393,920	\$ (55,518)	\$ 106,410	\$ 61,881	
SCHOOL DISTRICTS:														
Uintah School District	1,270,579,420	0.003979	\$ 7,596,794	\$ 210,554	\$ 7,225	\$ (15,009)	\$ 202,770	\$ 7,394,024	0.973	\$ 692,109	\$ (137,400)	\$ 262,385	\$ 19,959	
Total School Districts			\$ 7,596,794	\$ 210,554	\$ 7,225	\$ (15,009)	\$ 202,770	\$ 7,394,024		\$ 692,109	\$ (137,400)	\$ 262,385	\$ 19,959	
CITIES AND TOWNS:														
Vernal City	151,250,996	0.001826	\$ 276,184	\$ 20,002	\$ 410	\$ (5,127)	\$ 15,285	\$ 260,899	0.945	\$ 76,053	\$ 83	\$ 13,677	\$ 932	
Ballard City	14,014,145	0.000000												
Naples City	32,695,263	0.000739	24,162	1,312	42	(228)	1,126	23,036	0.953	6,446	(157)	2,487	149	
Total Cities and Towns			\$ 300,346	\$ 21,314	\$ 452	\$ (5,355)	\$ 16,411	\$ 283,935		\$ 82,499	\$ (74)	\$ 16,164	\$ 1,081	
OTHER DISTRICTS:														
Mosquito Abatement	1,270,579,420	0.000222	\$ 282,069	\$ 7,818	\$ 268	\$ (557)	\$ 7,529	\$ 274,540	0.973	\$ 25,698	\$ (3,171)	\$ 6,553	\$ 482	
Central Utah Water	1,270,579,420	0.000849	443,432	12,290	422	(876)	11,836	431,596	0.973	40,399	(7,239)	13,489	1,059	
Uintah Water Conservancy	1,222,352,271	0.000285	348,370	8,047	310	(376)	7,981	340,389	0.977	31,851	(4,372)	7,306	589	
Ashley Water	133,719,620	0.003692	493,693	42,539	1,399	(5,707)	38,231	455,462	0.923	150,979	(230)	32,763	2,577	
Ashley Valley North	14,349,222	0.001339	19,214	826	102	(209)	719	18,495	0.963	6,687	31	3,351	332	
Showalter-Mecham	235,111	0.002867	674					674	1.000	125				
Pheasant Glen	3,975,533	0.000846	3,363	622		2	624	2,739	0.814	613	(11)	13	(2)	
Heeney Withdraw	1,506,907	0.003119	4,700	670	1	(402)	269	4,431	0.943	667		1,166	50	
Chivers Withdraw	1,282,865	0.003643	4,673	67		(1,825)	(1,758)	6,431					133	
Maeser Water	31,340,665	0.000774	24,258	1,093	70	(144)	1,019	23,239	0.958	10,621	(14)	2,082	492	
Jensen Water	22,731,952	0.002531	57,535	3,980	131	711	4,822	52,713	0.916	9,993	(901)	2,660	195	
Ballard Water	13,783,911	0.000787	10,848	1,357	20	(359)	1,018	9,830	0.906	1,631	18	1,091	74	
Ouray Park Water	5,331,092	0.001171	6,243	545	23	(17)	551	5,692	0.912	758	(36)	1,261	153	
Tridell Lapoint Water	18,087,361	0.001804	32,630	3,788	152	770	4,710	27,920	0.856	7,525	(2,187)	1,962	214	
Johnson Water	1,694,281	0.001564	2,650	529	3	(14)	518	2,132	0.805	917	(1)	296	37	
Naples redevelopment	917,503	0.014669	13,459					13,459	1.000					
Total Other Districts			\$ 1,747,811	\$ 84,171	\$ 2,901	\$ (9,003)	\$ 78,069	\$ 1,669,742		\$ 288,464	\$ (18,113)	\$ 73,993	\$ 6,385	
GRAND TOTAL			\$ 13,968,732	\$ 435,878	\$ 14,688	\$ (37,908)	\$ 412,658	\$ 13,556,074	0.879	\$ 1,456,992	\$ (211,105)	\$ 458,952	\$ 89,306	

UINTAH COUNTY
TAX COLLECTION TRUST ACCOUNT CASH RECEIPTS & DISBURSEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1995

DESCRIPTION	TREASURER'S BALANCES 12-31-94	TAX COLLECTION RECEIPTS	CURRENT TAXES	DELINQUENT TAXES	OTHER TAXES AND INTEREST	REFUNDS AND ADJUSTMENTS	DISBURSEMENTS	TREASURER'S BALANCES 12-31-95
TAX COLLECTION ACCOUNTS:								
Current taxes		\$ 13,592,504	\$ (13,556,074)			\$ (36,430)		
Fee-in-lieu - Current		1,480,500	(1,456,992)			(23,508)		
Redemptions - Prior year taxes	\$ 48,592	458,952		\$ (458,952)		(48,592)		
Unapportioned taxes and interest	158,673	620,895			\$ (515,565)	(13,913)		\$ 250,090
Total Collection Accounts	\$ 207,265	\$ 16,152,851	\$ (15,013,066)	\$ (458,952)	\$ (515,565)	\$ (122,443)	\$ ---	\$ 250,090
TAX UNITS:								
County Funds -								
General	\$ 1,404,629		\$ 2,903,651	\$ 67,169	\$ 194,568	\$ (47,105)	\$ (4,310,185)	\$ 212,727
Library	185,593		390,850	8,783	10,884	(5,536)	(567,188)	23,384
Flood Control	25,506		52,745	1,232	1,458	8,426	(77,085)	12,282
Assessing and collecting - Local	553,243		290,771	12,142	8,670	(8,819)	(431,920)	424,087
Debt Service	633			1,544	244	(1,842)	(1,347)	(768)
Enterprise - Care Center	188,422		390,850	6,976	10,436	(2,397)	(571,760)	22,527
Tort Liability	53,693		125,774	2,519	3,731	(1,711)	(175,322)	8,684
Landfill	31,567		67,622	1,276	1,865	486	(97,601)	5,215
Total County Funds	\$ 2,443,286	\$ ---	\$ 4,222,263	\$ 101,641	\$ 231,856	\$ (58,500)	\$ (6,232,408)	\$ 708,138
State Assessing & collecting	\$ 109,802	\$ ---	\$ 380,030	\$ 4,769	\$ 9,104	\$ (927)	\$ (471,905)	\$ 30,873
Uintah School District	\$ 5,461,740	\$ ---	\$ 8,086,133	\$ 262,385	\$ 222,020	\$ (147,766)	\$ (13,696,073)	\$ 188,439
Cities and Towns -								
Vernal City	\$ 134,916		\$ 336,952	\$ 13,677	\$ 6,125	\$ 226	\$ (454,950)	\$ 36,946
Naples City	8,040		29,482	2,487	762	555	(38,305)	3,021
Total Cities and Towns	\$ 142,956	\$ ---	\$ 366,434	\$ 16,164	\$ 6,887	\$ 781	\$ (493,255)	\$ 39,967
Other Districts -								
Mosquito Abatement	\$ 141,296		\$ 300,238	\$ 6,553	\$ 8,330	\$ (3,367)	\$ (435,790)	\$ 17,260
Central Utah Water	273,596		471,995	13,489	11,967	(7,787)	(744,376)	18,284
Uintah Water	178,305		372,240	7,306	10,324	(4,229)	(540,792)	23,154
Ashley Water	309,622		647,303	37,293	11,815	2,725	(931,812)	76,946
Maezer Water	12,887		33,860	2,082	1,154	(26)	(46,418)	3,539
Jensen Water	16,164		62,708	2,660	1,208	186	(81,728)	1,196
Ballard Water	4,699		11,461	1,091	430	32	(16,778)	935
Ouray Park Water	1,602		6,450	1,261	353	(42)	(9,052)	572
Tridell Lapoint Water	3,960		35,445	1,962	578	(1,850)	(38,768)	1,287
Johnson Water	1,584		3,049	296	139	(1)	(4,796)	271
Naples Redevelopment	21,684		13,439			(13,457)	(21,686)	
Total Other Districts	\$ 965,399	\$ ---	\$ 1,958,206	\$ 73,993	\$ 45,698	\$ (27,856)	\$ (2,871,996)	\$ 143,444
Total Due Taxing Units	\$ 9,123,183	\$ ---	\$ 15,013,066	\$ 458,952	\$ 515,565	\$ (234,268)	\$ (23,765,637)	\$ 1,110,861
GRAND TOTALS	\$ 9,330,448	\$ 16,152,851	\$ ---	\$ ---	\$ ---	\$ (356,711)	\$ (23,765,637)	\$ 1,360,951

SMUIN, RICH & MARSING

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MEMBERS
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
UTAH ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Board of County Commissioners
Uintah County
Vernal, Utah 84078

Re: Report on Supplementary
Schedule of Federal Finan-
cial Assistance

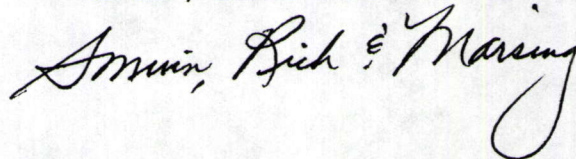
Ladies/Gentlemen:

We have audited the general purpose financial statements of Uintah County, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 23, 1996. These general purpose financial statements are the responsibility of the Uintah County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, "Audits of State and Local Governments. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of Uintah County taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole. ✓

SMUIN, RICH & MARSING



Price, Utah

June 23, 1996

UINTAH COUNTY
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1995

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT OR PASS THROUGH GRANTOR'S NUMBER	PROGRAM OR AWARD AMOUNT	CASH/ACCRUED (DEFERRED) REVENUE AT JANUARY 1, 1995	RECEIPTS OR REVENUE RECOGNIZED	DISBURSE- MENTS/ EXPENDITURES	CASH/ACCRUED (DEFERRED) REVENUE AT DECEMBER 31, 1995
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES							
Passed Through Uintah Basin Association of Governments:							
Special Program of Aging - Prev., Abuse & Neglect	93.041	95-0141	\$ 560		\$ 360	\$ 360	
Special Program of Aging - Disease Prev.	93.043	95-0141	2,979		2,145	2,145	
Special Program of Aging - Support Serv.	93.044	95-0141	40,197		17,567	17,567	
Special Program of Aging - Nutrition Serv.	93.045	95-0141	68,655		10,240	10,240	
Special Program of Aging - In Home Services	93.046	95-0141	847		356	356	
Special Program of Aging - Prev., Abuse & Neglect	93.041	95-3504	512		106	106	
Special Program of Aging - Disease Prev.	93.043	95-3504	1,914		1,914	1,914	
Special Program of Aging - Support Serv.	93.044	95-3504	31,046		22,520	22,520	
Special Program of Aging - Nutrition Serv.	93.045	95-3504	47,572		44,622	44,622	
Special Program of Aging - In Home Services	93.046	95-3504	1,164		63	63	
Social Service Block Grant	93.667	N/A	34,000		11,283	11,283	
Social Service Block Grant	93.667	N/A	34,000		18,427	18,427	
OMB	93.533	293081	7,673		5,726	5,726	
OMB	93.533	296056	7,777		1,383	1,383	
Health Insurance	93.779	95-3504	6,000		1,962	1,962	
Health Insurance	93.779	95-0141	10,046		4,560	4,560	
Medicaid Waiver	93.778	95-1045	14,280		569	569	
Medicaid Waiver	93.778	96-0935	21,430		6,787	6,787	
Total passed through UBAG			\$ 330,672	\$ ---	\$ 150,590	\$ 150,590	\$ ---
Passed Through Utah Department of Health:							
Hiv/Aids	93.118	93-2624	\$ 3,000		\$ 1,000	\$ 1,000	
Immunization	93.268	94-3158	35,500		17,492	17,492	
Immunization - Amendment #1	93.268	94-3158	113,800		29,156	29,156	
Core Capacity	93.283	95-2639	14,800		3,141	3,141	
CHEC	93.778	95-1133	65,345		35,011	35,011	
CHEC	93.778	96-0506	68,345		31,905	31,905	
Case Management	93.778	93-3111	30,000		5,543	5,543	
Grant Writing	93.913	96-0266	595		475	475	
Cancer Control	93.919	95-2865	9,055		76	76	
Sexually Transmitted Diseases (STD)	93.977	94-0152	1,275		310	310	
Sexually Transmitted Diseases (STD)	93.977	94-0152	975		108	108	
Diabetes Today	93.988	95-1060	4,000		1,047	1,047	
Diabetes Today	93.988	96-1391	3,000		455	455	
Preventive Block Partnership	93.991	95-1257	25,548		7,241	7,241	
Preventive Block Partnership	93.991	96-1350	29,861		14,461	14,461	
Apex Planning	93.991	95-2722	8,000		8,000	8,000	
MCH Block	93.994	96-1350	4,861		2,354	2,354	
MCH Block	93.994	96-0285	53,768		26,884	26,884	
Total passed through Utah Department of Health			\$ 471,728	\$ ---	\$ 184,659	\$ 184,659	\$ ---
Passed Through Utah Department of Human Services							
Mental Health Grant	93.125	95-0450	\$ 5,000		\$ 2,500	\$ 2,500	
Mental Health Grant	93.125	95-0450	5,000		2,500	2,500	
Mental Health Grant	93.958	95-0450	33,100		9,916	9,916	
Mental Health Grant	93.958	95-0450	34,900		17,430	17,430	
Substance Abuse Treatment and Prev.	93.959	95-0367	209,210		104,605	104,605	
Substance Abuse Treatment and Prev.	93.959	96-0033	231,654		115,828	115,828	
Total passed through Utah Department of Human Services			\$ 518,864	\$ ---	\$ 252,799	\$ 252,799	\$ ---
Total U.S. Department of Health and Human Services			\$ 1,321,264	\$ ---	\$ 588,048	\$ 588,048	\$ ---

SCHEDULE 5
(Continued)

UINTAH COUNTY
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1995

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT OR PASS THROUGH GRANTOR'S NUMBER	PROGRAM OR AWARD AMOUNT	CASH/ACCRUED (DEFERRED) REVENUE AT JANUARY 1, 1995	RECEIPTS OR REVENUE RECOGNIZED	DISBURSE- MENTS/ EXPENDITURES	CASH/ACCRUED (DEFERRED) REVENUE AT DECEMBER 31, 1995
U.S. DEPARTMENT OF AGRICULTURE							
Pass Through State Department of Health:							
Special Supplemental Food Program							
for Women, Infants and Children							
WIC Administration and Nutrition	10.557	95-1415	\$ 180,283		\$ 130,162 *	\$ 130,162	
WIC Administration and Nutrition	10.557	96-1394	198,923		36,748 *	36,748	
WIC Food Vouchers	10.557	95-1415	653,150		433,126 *	433,126	
WIC Food Vouchers	10.557	96-1394	653,150		159,560 *	159,560	
Total passed through Utah Department of Health			\$ 1,685,506	\$ ---	\$ 759,596	\$ 759,596	\$ ---
Passed Through the Utah Department of Human Services:							
Federal Food Program --							
TEFAP	10.550	295513	\$ 2,565		\$ 1,488	\$ 1,488	
Elder feeding	10.550	95-3504	18,500		6,643	6,643	
Total passed through Utah Department of Human Services			\$ 21,065	\$ ---	\$ 8,131	\$ 8,131	\$ ---
Direct Program:							
Flood Control	10.904	98-BD43-583	\$ 199,281		\$ 199,281	\$ 199,281	
Total U.S. Department of Agriculture			\$ 1,905,852	\$ ---	\$ 967,008	\$ 967,008	\$ ---
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
Passed Through Utah Department of							
Community and Economic Development:							
Community Dev. Block Grant -- Housing	14.228	95-3146	\$ 20,000		\$ 20,000	\$ 20,000	
Community Dev. Block Grant -- Engineering	14.228	96-1269	25,000		8,000	8,000	
Total Department of Housing and Urban Development			\$ 45,000	\$ ---	\$ 28,000	\$ 28,000	\$ ---
U.S. DEPARTMENT OF EDUCATION							
Passed Through Utah Department of Health:							
Infant Development	84.181	95-0077	\$ 23,280		\$ 1,851	\$ 1,851	
Infant Development	84.181	96-0262	14,500		4,587	4,587	
Drug Free Schools	84.186	94-0565	19,830		9,916	9,916	
Drug Free Schools	84.186	95-0367	19,830		9,915	9,915	
Pass Through Depart. of Comm. & Econ. Devel.							
LSCA Library grant	84.034A	N/A	1,928		1,928	1,928	
Total Department of Education			\$ 79,368	\$ ---	\$ 28,197	\$ 28,197	\$ ---
U.S. DEPARTMENT OF THE INTERIOR							
Passed Through Utah Department of							
Community and Economic Development:							
B of R Surface agreement	15BBD	N/A	\$ 123,000		\$ 123,000	\$ 123,000	
Total U.S. Department of the Interior			\$ 123,000	\$ ---	\$ 123,000	\$ 123,000	\$ ---

UINTAH COUNTY
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED DECEMBER 31, 1995

FEDERAL GRANTOR/PASS-THROUGH GRANTOR/ PROGRAM TITLE	FEDERAL CFDA NUMBER	GRANT OR PASS THROUGH GRANTOR'S NUMBER	PROGRAM OR AWARD AMOUNT	CASH/ACCRUED (DEFERRED) REVENUE AT JANUARY 1, 1995	RECEIPTS OR REVENUE RECOGNIZED	DISBURSE- MENTS/ EXPENDITURES	CASH/ACCRUED (DEFERRED) REVENUE AT DECEMBER 31, 1995
U.S. DEPARTMENT OF JUSTICE							
Direct Program:							
Gang Units	16.579	95-DRUG-89	\$ 22,500		\$ 7,273	\$ 7,273	
Cops Fast	16.710	95CFWX0010	75,000		19,657	19,657	
Total U.S. Department of Justice			\$ 97,500	\$ ---	\$ 26,930	\$ 26,930	\$ ---
U.S. DEPARTMENT OF TRANSPORTATION							
Passed Through Utah Department of Transportation:							
Airport Improvement	20.106	N/A	\$ 158,429		\$ 127,024	\$ 127,024	
Whiterocks Road	20.205	1450GTH501065	2,000,000		309,296 *	309,296	
Total U.S. Department of Transportation			\$ 2,158,429	\$ ---	\$ 436,320	\$ 436,320	\$ ---
NATIONAL ENDOWMENT ON THE ARTS AND THE HUMANITIES							
Passed Through Utah Department of Community and Economic Development:							
State Program	45.129	202-1995-021-MIG	\$ 1,250		\$ 1,248	\$ 1,248	
State Program	45.129	202-1995-018-MIG	1,500		1,500	1,500	
Total National Endowment on the Arts and the Humanities			\$ 2,750	\$ ---	\$ 2,748	\$ 2,748	\$ ---
OTHER							
Direct Program:							
PILT			\$ 584,051		\$ 584,051 *	\$ 584,051	
Total other			\$ 584,051	\$ ---	\$ 584,051	\$ 584,051	\$ ---
TOTAL FEDERAL ASSISTANCE			\$ 6,317,214	\$ ---	\$ 2,784,302	\$ 2,784,302	\$ ---

* Major Federal Financial Assistance Programs

UINTAH COUNTY
SCHEDULE OF FINDINGS & QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 1995

<u>PROGRAM</u>	<u>FINDINGS/NONCOMPLIANCE</u>	<u>QUESTIONED COSTS</u>
	<p>1) According to Federal Circular A-128 local governments that receive federal financial assistance and provide \$25,000 or more of it in a fiscal year to a subrecipient shall:</p> <p>(a) determine whether the subrecipient has met the audit requirements of circular A-128; (b) determine whether the subrecipient spent federal assistance funds provided in accordance with applicable laws and regulations; (c) ensure appropriate corrective action;</p> <p>During the audit, it was found that Uintah County contracts with the State of Utah for mental health and substance abuse funds. The County then passes these funds on to Uintah Basin Counseling who provide grant services.</p> <p>From review of the relationship between Uintah County and Uintah Basin Counseling, it appears that Uintah Basin Counseling is a subrecipient of federal funds from Uintah County. During the calendar year 1995, Uintah County has not monitored the subrecipient to determine compliance with laws and regulations.</p> <p>We recommend the County adopt and implement internal control procedures, to assure the County monitors it's sub-recipients.</p>	

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MEMBERS
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UTAH ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS

Board of County Commissioners
Uintah County
Vernal, Utah 84078

Re: Single Audit Report on Com-
pliance With the General
Requirements Applicable to
Federal Financial Assistance
Programs.

Ladies/Gentlemen:

We have audited the general purpose financial statements of Uintah County as of and for the year ended December 31, 1995, and have issued our report thereon dated June 23, 1996.

We have applied procedures to test Uintah County's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended December 31, 1995:

Political Activity
Davis - Bacon Act
Civil Rights
Cash Management
Federal Financial Reports
Allowable Costs/Cost Principles
Drug Free Workplace
Administrative Requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on Uintah County's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that Uintah County had not complied, in all material respects, with those requirements. However, the results of our procedures disclosed an immaterial instance of noncompliance with those requirements, which is described in the accompanying Schedule of Findings and Questioned Costs. ✓

This report is intended for the information of the County Commissioners and legislative and federal grantor agencies. However, this report is a matter of public record and its distribution is not limited.

SMUIN, RICH & MARSING

Price, Utah

June 23, 1996

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UTAH ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS

Board of County Commissioners
Uintah County
Vernal, Utah 84078

Re: Single Audit Opinion on
Compliance With Specific
Requirements Applicable
to Major Federal Finan-
cial Assistance Programs

Ladies/Gentlemen:

We have audited the general purpose financial statements of Uintah County, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 23, 1996.

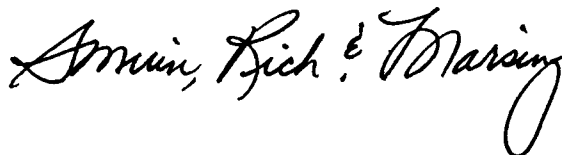
We have also audited Uintah County's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort; reporting and special tests and provisions that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance, for the year ended December 31, 1995. The management of Uintah County, is responsible for the County's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and Office of Management and Budget Circular A-128, "Audits of State and Local Governments." Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about Uintah County's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, Uintah County, complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort; reporting and special tests and provisions that are applicable to each of its major federal financial assistance programs for the year ended December 31, 1995. ✓

This report is intended for the information of the County Commissioners and legislative and federal grantor agencies. However, this report is a matter of public record and its distribution is not limited.

SMUIN, RICH & MARSING



Price, Utah

June 23, 1996

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UTAH ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS

Board of County Commissioners
Uintah County
Vernal, Utah 84078

Re: Single Audit Report on Compliance
With Requirements Applicable to
Nonmajor Federal Financial As-
sistance Program Transactions

Ladies/Gentlemen:

We have audited the general purpose financial statements of Uintah County as of and for the year ended December 31, 1995, and have issued our report thereon dated June 23, 1996.

In connection with our audit of the general purpose financial statements of Uintah County, and with our consideration of the County's control structure used to administer federal financial assistance programs, as required by the Office of Management and Budget Circular A-128, "Audits of State and Local Governments," we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended December 31, 1995.

As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility, that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the County's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the County had not complied, in all material respects, with those requirements. The results of our procedures disclosed no instances of non-compliance with those requirements. ✓

This report is intended for the information of the County Commissioners and legislative and federal grantor agencies. However, this report is a matter of public record and its distribution is not limited.

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June 23, 1996

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UTAH ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS

Board of County Commissioners
Uintah County
Vernal, Utah 84078

Re: Report on Internal Control
Structure Used in Admini-
stering Federal Financial
Assistance Programs

Ladies/Gentlemen:

We have audited the general purpose financial statements of Uintah County, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 23, 1996. We have also audited Uintah County's compliance with requirements applicable to major federal financial assistance programs and have issued our report thereon dated June 23, 1996.

We conducted our audits in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement and about whether Uintah County complied with laws and regulations, noncompliance with which would be material to a federal financial assistance program.

In planning and performing our audits for the year ended December 31, 1995, we considered the County's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinions on the County's general purpose financial statements and on the compliance of Uintah County, with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated June 23, 1996.

The management of Uintah County, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected.

Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

ACCOUNTING CONTROLS

Cash
Revenue/receipts
Purchase/disbursements
Payroll/personnel

ADMINISTRATIVE CONTROLS

General Requirements	Specific Requirements
Political activity	Types of services
Civil rights	Eligibility
Cash management	Matching, level of effort
Federal financial reports	Reporting
Allowable Costs/Cost Principles	Cost allocation
Drug-Free Workplace Act	Special requirements, if any
Administrative Requirements	Monitoring subrecipients
Davis-Bacon Act	
Claims for Advances and Reimbursements	

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended December 31, 1995, Uintah County expended 60 percent of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the County's major federal financial assistance programs, which are identified in the accompanying schedule of federal financial assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the County's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

While examining internal control procedures over the administrative controls, it was found that Uintah County had no controls in operation to monitor compliance requirements of subrecipients. This is discussed in the management letter submitted to the County.

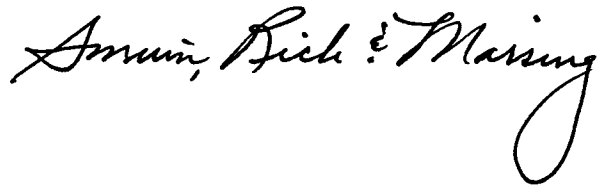
A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe none of the reportable conditions described above is a material weakness.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of Uintah County in a separate letter dated June 23, 1996.

This report is intended for the information of the County Commissioners and legislative and federal grantor agencies. However, this report is a matter of public record and its distribution is not limited.

SMUIN, RICH & MARSING



Price, Utah

June 23, 1996

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MEMBERS

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UTAH ASSOCIATION OF CERTIFIED PUBLIC ACCOUNTANTS

Board of County Commissioners
Uintah County
Vernal, Utah 84078

Re: Compliance Report Based on an
Audit of General Purpose or
Basic Financial Statements
Performed in Accordance with
Government Auditing Standards

Ladies/Gentlemen:

We have audited the general purpose financial statements of Uintah County, as of and for the year ended December 31, 1995, and have issued our report thereon dated June 23, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

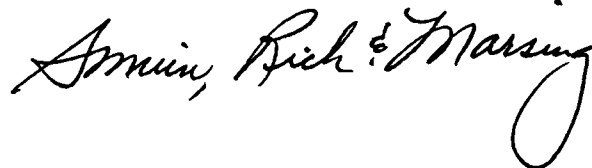
Compliance with laws, regulations, contracts, and grants applicable to Uintah County, is the responsibility of the County's management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the County's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

We noted certain immaterial instances of noncompliance that we have reported to management of Uintah County in a separate letter dated June 23, 1996. ✓

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June 23, 1996

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Board of County Commissioners
Uintah County
Vernal, Utah 84078

Re: Report on the Internal Control
Structure Based on an Audit
of General Purpose or Basic
Financial Statements Performed
in Accordance with Govern-
ment Auditing Standards

Ladies/Gentlemen:

We have audited the general purpose financial statements of Uintah County as of and for the year ended December 31, 1995, and have issued our report thereon dated June 23, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

The management of Uintah County, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of Uintah County, for the year ended December 31, 1995, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of Uintah County in a separate letter dated June 23, 1996. ✓

This report is intended for the information of the County Commission. However, this report is a matter of public record and its distribution is not limited.

SMUIN, RICH & MARSING

A handwritten signature in cursive script that reads "Smuin, Rich & Marsing". The signature is written in dark ink and is positioned to the right of the typed name.

Price, Utah

June 23, 1996

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Board of County Commissioners
Uintah County
Vernal, Utah 84078

Re: Report on Legal Compliance
with Applicable Utah State
Laws and Regulations

Ladies/Gentlemen:

We have audited the general purpose financial statements of Uintah County, for the year ended December 31, 1995, and have issued our report thereon dated June 23, 1996. As part of our audit, we have audited Uintah County's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; special tests and provisions applicable to each of its major State assistance programs as required by the State of Utah Legal Compliance Audit Guide for the year ended December 31, 1995. The County received the following major State assistance programs from the State of Utah:

B & C Road Funds (Department of Transportation)
Liquor Law Enforcement (State Tax Commission)
Public Health Services (Office of Rural & Local Health)
Successful Students (Utah State Department of H and H Services)
Community Impact Grant (Dept. of Community & Economic Development)
DEQ (Utah State Department of H and H Services)

The County also received the following nonmajor grants which are not required to be audited for specific compliance requirements: (However, these programs were subject to testwork as part of the audit of Uintah County's financial statements.)

LHD Services (Utah State Department of H and H Services)
Healthy Utah (Utah State Department of H and H Services)
Indoor Clean Air (Utah State Department of H and H Services)
Tobacco Free (Utah State Department of H and H Services)
District Engineer (Utah State Department of H and H Services)
Underground Storage Tank (Utah State Dept. of H and H Services)
Summer Food Service (Utah State Department of H and H Services)
Canal Grant (Dept. of Community & Economic Development)
Community Impact Board Grant (Dept. of Community and Economic Development)

Our audit also included testwork on the County's compliance with those general compliance requirements identified in the State of Utah Legal Compliance Audit Guide including:

Public Debt	Liquor Law Enforcement
Cash Management	Statement of Taxes Charged,
Purchasing Requirements	Collected and Disbursed
Budgetary Compliance	Justice Courts
Truth in Taxation &	B & C Road Funds
Property Tax Limitations	Uniform Building Code
Other Compliance Requirements	Statehood Centennial Grant

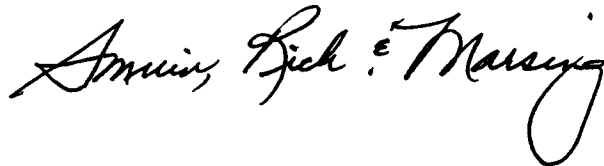
The management of Uintah County is responsible for the County's compliance with all compliance requirements identified above. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures disclosed immaterial instances of noncompliance with the requirements referred to above, which are described in the accompanying management letter. We considered these instances of noncompliance in forming our opinion on compliance, which is expressed in the following paragraph.

In our opinion, Uintah County, complied, in all material respects, ✓ with the general compliance requirements identified above and the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; and special tests and provisions that are applicable to each of its major State assistance programs for the year ended December 31, 1995.

SMUIN, RICH & MARSING



Price, Utah

June 23, 1996

FORM MR-RC
Revised June 10, 1996
RECLAMATION CONTRACT

File Number M/047/022
Effective Date _____

STATE OF UTAH
DEPARTMENT OF NATURAL RESOURCES
DIVISION of OIL, GAS and MINING
1594 West North Temple Suite 1210
PO Box 146801
Salt Lake City, Utah 84114-5801
(801)538-5291
Fax (801)359-3940

RECLAMATION CONTRACT
---ooOoo---

For the purpose of this RECLAMATION CONTRACT the terms below are defined as follows:

"NOTICE OF INTENTION" (NOI): (File No.) (Mineral Mined)	<u>M/047/022</u> <u>Tar Sands</u>
"MINE LOCATION": (Name of Mine) (Description)	<u>Uintah County Asphalt Mine</u> _____ _____
"DISTURBED AREA": (Disturbed Acres) (Legal Description)	<u>10.0 on this amendmnt now total 80.5</u> <u>(refer to Attachment "A")</u>
"OPERATOR": (Company or Name) (Address)	<u>Uintah County Commission</u> <u>147 East Main</u> <u>Vernal, Utah 84078</u>
(Phone)	<u>(801)789-1070</u>

"OPERATOR'S REGISTERED AGENT":

(Name)
(Address)

Lonnie Hogan
147 East Main
Vernal, Utah 84078

(Phone)

(801)789-1070
(801)828-7735 -- Mobile

"OPERATOR'S OFFICER(S)":

Lonnie Hogan, Road Superintendent

"SURETY":

(Form of Surety - Attachment B)

Agreement

"SURETY COMPANY":

(Name, Policy or Act. No.)

N/A

"SURETY AMOUNT":

(Escalated Dollars)

\$14,619.00 for this amendment only,
which combined with prior contracts,
now total \$146,400, escalated to
2001 dollars.

"ESCALATION YEAR":

2001

"STATE":

State of Utah

"DIVISION":

Division of Oil, Gas and Mining

"BOARD":

Board of Oil, Gas and Mining

ATTACHMENTS:

A "DISTURBED AREA":

B "SURETY":

This Reclamation Contract (hereinafter referred to as "Contract") is entered into between Uintah County Commission the "Operator" and the Utah State Board of Oil, Gas and Mining ("Board").

WHEREAS, Operator desires to conduct mining operations under Notice of Intention (NOI) File No. M/O47/O22 which has been approved by the Utah State Division of Oil, Gas and Mining "Division" under the Utah Mined Land Reclamation Act, Section 40-8-1 et seq., Utah Code Annotated, (1953, as amended) (hereinafter referred to as "Act") and implementing rules; and

WHEREAS, Operator is obligated to reclaim that area described as the Disturbed Area as set forth and in accordance with Operator's approved

Reclamation Plan, and Operator is obligated to provide surety in form and amount approved by the Board, to assure reclamation of the Disturbed Area.

NOW, THEREFORE, the Board and the Operator agree as follows:

1. Operator agrees to conduct reclamation of the Disturbed Area in accordance with the Act and implementing regulations, the original Notice of Intention dated May 9, 1988, and the original Reclamation Plan dated May 9, 1988. The Notice of Intention as amended, and the Reclamation Plan, as amended, are incorporated by this reference and made a part hereof.
2. Concurrent with the execution hereof, Operator has provided surety to assure that reclamation is conducted, in form and amount acceptable to the Board. Such surety as evidenced by the Surety Contract is in the form of the surety attached hereto as Attachment B and made a part hereof. The Surety Contract shall remain in full force and effect according to its terms unless modified by the Board in writing. If the Surety Contract expressly provides for cancellation, then, within 60 days following the Division's receipt of notice that the Surety Company intends to cancel the Surety Contract, the Operator shall provide a replacement Surety Contract in a form and amount reasonably acceptable to the Board. If the Operator fails to provide an acceptable replacement Surety Company, the Division may order the Operator to cease further mining activities and to begin immediate reclamation of the Disturbed Area.
3. Operator agrees to pay legally determined public liability and property damage claims resulting from mining to the extent provided in Section 40-8-7(1)(e) of the Act.
4. Operator agrees to perform all duties and fulfill all reclamation requirements applicable to the mine as required by the Act and implementing rules, the Notice of Intention, as amended and the Reclamation Plan, as amended.
5. The Operator's liability under this Contract shall continue in full force and effect until the Division certifies that the Operator has reclaimed the Disturbed Area in accordance with the Act and implementing rules, the Notice of Intention, as amended and the Reclamation Plan, as amended.
6. If reclamation of discrete sections of the Disturbed Area is completed to the satisfaction of the Division, and the Division finds that such sections are severable from the remainder of the Disturbed Area,

- Operator may request the Division to certify that Operator has reclaimed such discrete sections of the Disturbed Area in accordance with the Act and implementing rules, the Notice of Intention, as amended and the Reclamation Plan, as amended. If the Division makes such certification, Operator may make request to the (Board) that the aggregate face amount of the Surety Contract provided pursuant to paragraph 2 be reduced to an amount necessary to provide for completion of the remaining reclamation. The (Board) shall hear Operator's request for such reduction in accordance with the Board's Procedural Rules concerning requests for Agency Action.
7. Operator agrees to indemnify and hold harmless the State, Board and the Division from any claim, demand, liability, cost, charge, suit, or obligation of whatsoever nature arising from the failure of Operator or Operator's agents and employees, or contractors to comply with this Contract.
 8. Operator may, at any time, submit a request to the Board to substitute surety. The Board, in its sole judgment and discretion, may approve such substitution if the substitute surety meets the requirements of the Act and the implementing rules.
 9. This Contract shall be governed and construed in accordance with the laws of the State of Utah.
 10. If Operator shall default in the performance of its obligations hereunder, Operator agrees to pay all costs and expenses, including reasonable attorney's fees and costs incurred by the Division and/or the Board in the enforcement of this Contract.
 11. Any breach that the Division finds to be material of the provisions of this Contract by Operator may, at the discretion of the Division, result in an order to cease mining operations. After opportunity for notice and hearing, the Board of Oil, Gas and Mining may enter an order to revoke the Notice of Intention, order reclamation, or order forfeiture of the Surety Contract, or take such other action as is authorized by law.
 12. In the event of forfeiture of the Surety Contract, Operator shall be liable for any additional costs in excess of the surety amount which are required to comply with this Contract. Any excess monies resulting from forfeiture of the Surety Contract, upon completion of reclamation and compliance with this Contract, shall be returned to the rightful claimant.

13. This Contract including the Notice of Intention, as amended and the Reclamation Plan, as amended, represents the entire agreement of the parties involved, and any modification must be approved in writing by the parties involved.
14. Each signatory below represents that he/she is authorized to execute this Contract on behalf of the named party.

UINTAH COUNTY COMMISSION
Operator Name

By: Lonnie Hogan, Road Superintendent
Authorized Officer (Typed or Printed)

Lonnie Hogan
Authorized Officer's Signature

10-10-96
Date

=====

SO AGREED this _____ day of _____, 19____

AND APPROVED AS TO FORM AND AMOUNT OF SURETY:

BY _____
David D. Lauriski, Chairman
Utah State Board of Oil, Gas and Mining

DIVISION OF OIL, GAS AND MINING:

By James W. Carter, Director

Date _____

STATE OF UTAH _____)
COUNTY OF _____) ss:

On the _____ day of _____, 19 _____, personally
appeared before me _____, who
being duly sworn did say that he/she, the said _____
is the Director of the Division of Oil, Gas and Mining, Department of Natural
Resources, State of Utah, and he/she duly acknowledged to me that he/she
executed the foregoing document by authority of law on behalf of the State of
Utah.

Notary Public
Residing at: _____

My Commission Expires:

OPERATOR:

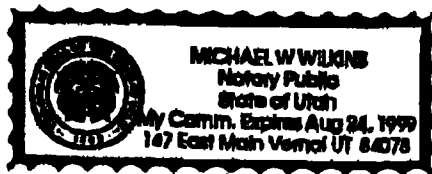
UINTAH COUNTY COMMISSION
Operator Name

By Lonnle Hogan, Road Superintendent 10-10-96
Corporate Officer - Position Date

Lonnle Hogan
Signature

STATE OF UTAH _____)
COUNTY OF Uintah) ss:

On the 10 day of Oct, 19 96, personally
appeared before me Lonnle Hogan, who
being duly sworn did say that he/she, the said
is the Road Superintendent of Uintah County
and duly acknowledged that said instrument was signed on behalf of said company
by authority of its bylaws or a resolution of its board of directors and said
Lonnle Hogan duly acknowledged to me that said
company executed the same.



Michael W. Wilkins
Notary Public
Residing at: Verona, UT

8-24-99
My Commission Expires:

ATTACHMENT "A"

Uintah County Commission
Operator

Uintah County Asphalt Mine
Mine Name

MS/047/022
Permit Number

Uintah County, Utah

The legal description of lands to be disturbed is:

10 acres for this amendment for a total of 80.5 acres in:

Township 4 South, Range 21 East, SLB&M

**Section 30: SE $\frac{1}{4}$ SE $\frac{1}{4}$, E $\frac{1}{2}$ SW $\frac{1}{4}$ SE $\frac{1}{4}$,
SE $\frac{1}{4}$ NW $\frac{1}{4}$ SE $\frac{1}{4}$**

Section 31: NE $\frac{1}{4}$

See maps filed with Division of Oil, Gas and Mining.

12. Topsoil Redistribution - After final grading, soil materials shall be redistributed on a stable surface, so as to minimize erosion, prevent undue compaction and promote revegetation.

13. Revegetation - The species seeded shall include adaptable perennial species that will grow on the site, provide basic soil and watershed protection, and support the postmining land use.

Revegetation shall be considered accomplished when:

13.11. The revegetation has achieved 70 percent of the premining vegetative ground cover. If the premining vegetative ground cover is unknown, the ground cover of an adjacent undisturbed area that is representative of the premining ground cover will be used as a standard. Also, the vegetation has survived three growing seasons following the last seeding, fertilization or irrigation, unless such practices are to continue as part of the postmining land use; or

13.12. the Division determines that the revegetation work has been satisfactorily completed within practical limits.

R647-4-112. Variance.

1. The operator may request a variance from Rule R647-4-107, 108, or 111, by submitting the following information which will be considered by the Division on a site-specific basis:

1.11. The rule(s) as to which a variance is requested;

1.12. The variance requested and a description of the area that would be affected by the variance;

1.13. Justification for the variance;

1.14. Alternate methods or measures to be utilized.

2. A variance shall be granted if the alternative method or measure proposed will be consistent with the Act.

3. Any variance must be specifically approved by the Division in writing.

R647-4-113. Surety.

1. After receiving notification that the notice of intention has been approved, but prior to

commencement of operations, the operator shall provide the reclamation surety to the Division.

2. The Division will not require a separate surety when a reclamation surety in a form and amount acceptable to the Board is held by the Division of State Lands and Forestry, or an agency of the federal government.

3. As part of the review of the notice of intention, the Division shall determine the required surety amount based on site specific calculations reflecting the Division's cost to reclaim the site. An operator's estimate will be accepted if it is accurate and verifiable.

4. The operator shall submit a completed Reclamation Contract (FORM MR-RC) with the required surety. The form and amount of the surety must be approved by the Board. Acceptable forms may include:

4.11. Corporate surety bond;

4.12. Federally-insured certificate of deposit payable to the State of Utah, Division of Oil, Gas and Mining;

4.13. Cash;

4.14. An irrevocable letter of credit issued by a bank organized to do business in the United States;

4.15. Escrow accounts.

4.16. In addition, the Board may accept a written self-bonding agreement in the case of operators showing sufficient financial strength.

5. Surety shall be required until such time as reclamation is deemed complete by the Division. The Division shall promptly conduct an inspection when notified by the operator that reclamation is complete. The full release of surety shall be evidence that the operator has reclaimed as required by the Act.

6. Adjustments or revisions made in the surety amount shall be in accordance with the terms and conditions outlined in the Reclamation Contract.

R647-4-114. Failure to Reclaim.

If the operator fails or refuses to conduct reclamation as outlined in the approved notice of intention, the Board

M/047/022

LAW OFFICES

PRUITT, GUSHEE & BACHTELL

SUITE 1850 BENEFICIAL LIFE TOWER

SALT LAKE CITY, UTAH 84111-1495

(801) 531-8446

TELECOPIER (801) 531-8468

ROBERT G. PRUITT, JR.
OLIVER W. GUSHEE, JR.
THOMAS W. BACHTELL
A. JOHN DAVIS, III
JOHN W. ANDERSON
FREDERICK M. MACDONALD
JOHN F. WALDO
ANGELA L. FRANKLIN
JOHN S. FLITTON

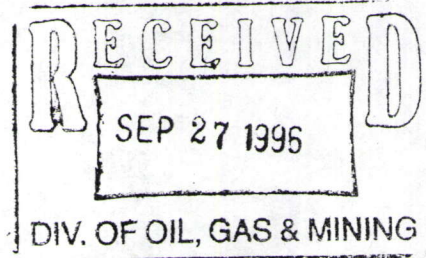
OF COUNSEL

ROBERT G. PRUITT, III
BRENT A. BOHMAN

September 27, 1996

HAND DELIVERED

Anthony Gallegos
Utah Division of Oil, Gas and Mining
1594 West North Temple, Suite 1210
P.O. Box 145801
Salt Lake City, UT 84114-5801



Re: *Revised Mine Operating Plan/
Uintah County Asphalt Mine/
M047/022*

Dear Mr. Gallegos:

Please find enclosed the revised Mine Operating Plan for the Uintah County Asphalt Mine. This Operating Plan is revised per the letter of Wayne Hedberg dated August 14, 1996 and our subsequent discussions. If you have any questions regarding this submittal or require anything further, please let me know immediately.

Please note that the reclamation contract will be submitted shortly under separate cover.

Thank you in advance for advance for your immediate attention to this revision.

Very truly yours,

A handwritten signature in black ink, appearing to be "RGP", followed by a horizontal line.

Robert G. Pruitt, III

RGP:sh
cc: Lonnie Hogan
Enclosures
0998.08

0998\corr\gallegos.ltr

*see plan volume
for enclosures*

This page is a reference page used to track documents internally for the Division of Oil, Gas and Mining

Mine Permit Number M0470022 Mine Name Uintah Co. Asphalt mine
Operator Uintah Co. Road Dept Date 10-16-1996
TO _____ FROM _____

☐ CONFIDENTIAL ☐ BOND CLOSURE ☐ LARGE MAPS ☒ EXPANDABLE
☐ MULTIPUL DOCUMENT TRACKING SHEET ☐ NEW APPROVED NOI
☐ AMENDMENT ☐ OTHER _____

Description YEAR-Record Number

☐ NOI ☒ Incoming ☐ Outgoing ☐ Internal ☐ Superceded

Uintah County
Financial Statement of the Year
Ended 12-31-1995 - Together with
Auditors Report - SMUN, RICH & MAR. Sing

☐ NOI ☐ Incoming ☐ Outgoing ☐ Internal ☐ Superceded

☐ NOI ☐ Incoming ☐ Outgoing ☐ Internal ☐ Superceded

☐ NOI ☐ Incoming ☐ Outgoing ☐ Internal ☐ Superceded

☐ TEXT/ 8 1/2 X 11 MAP PAGES ☐ 11 X 17 MAPS ☐ LARGE MAP

COMMENTS: _____

CC: _____